



**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND  
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 65/JAB/2024  
Assessment Year: 2017-18

<b>Sadbhav Nagrik Sahakari Bank Myst</b> 10, Ward No.17, Near Dak Khana, Mahal Road, Chhatarpur-471001.	v.	<b>ITO, Chhatarpur</b> Infront of MPEB, Madhya Pradesh-471001.
<b>PAN:ABAFS9903P</b>		
(Appellant)		(Respondent)

Appellant by:	Shri Shivang Asati, CA		
Respondent by:	Shri Shrawan Kumar Meena, CIT(DR)		
Date of hearing:	22	05	2025
Date of pronouncement:	11	06	2025

**ORDER**

**PER KUL BHARAT, VICE PRESIDENT.:**

This appeal, filed by the assessee, against the order dated 26.02.2024 of learned Commissioner Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred as to "Ld. CIT(A)"] pertaining to the assessment year 2017-18. The Assessee has raised the following grounds of appeals: -

*"1. That on the facts and circumstances of the case and in law, the assessment order dated 27.12.2019 and also the impugned order dated 26.02.2024 passed by the Ld. Commissioner of Income Tax (Appeal) ["CIT(A)"] under section 250 of the Income Tax Act, 1961 (the Act) is illegal, bad-in-law and liable to be quashed/set aside.*

*2. That the CIT(A) erred in passing the impugned order on mere conjectures and Surmises, without considering the submissions made during the course of proceedings and without providing any opportunity of being heard, which is in gross Violation of principles of natural justice.*

*3. That the CIT(A) erred on facts and in law in not quashing/setting aside the assessment order dated 27.12.2019 passed under section 144 of the Act passed in violation of principles of natural justice.*

*4. That, the Ld. AO erred in considering the fact that another assessment proceeding is already initiated against the assessee in the same year within the same jurisdiction and therefore, initiation of proceedings under section 148 on different non-operative pan of same assessee is in itself illegal and void. And*

*should be dropped by the Ld. AO just after knowing the fact of another ongoing proceedings of same assessee.*

*5. That, the CIT(A) appeal did not consider the fact the assessee had different pan no. AAMAS8975K also and already filed his TR and gets his books of accounts audited every year on this pan. Also, the bank accounts related to assessee and related to this notice was also incorporated in his books of accounts. There is no concealment of income or any particulars by the assessee during the year. Assessee already gets completed his assessment with the Ld. AO on the same subject matter for the same assessment year and accordingly two different assessment cannot be made.*

*6. That, considering the total cash deposited into bank account as an income of the assessee while assessee already gets his accounts audited and filed his ITR for the same year, is totally inappropriate and unjustified and against the law and therefore demand should be deleted.*

*7. That, CIT(A) erred in considering the fact in his order passed the that same year assessment of the assessee had already been completed on different PAN under section 143(3) on the date 27.12.2019 having DIN ITBA/AST/S/143(3)/2019. 20/1023288863(1) and also an appeal proceedings with CIT(A) Gwalior is going on against the Assessment order passed us 143(3) on the same subject matter in which assessee already deposited 20% of demand amount. Ld. CIT(A) also erred in considering the fact the more than one parallel assessment on the same subject matter for the same assessment year cannot be made on the assessee which is total against the law and also against the principal of natural justice. And therefore, the whole assessment proceedings should be considered void. And demand of Rs. 3,47,49,368/- (without interest) should be deleted.*

*8. The Ld. CIT(A) has erred in upholding the validity of the initiation of the Interest Chargeability u/s 234A and 234B of the Act.*

*9. The Ld. CIT(A) has erred in upholding the validity of the initiation of the penalty proceedings-initiated u/s 270A of the Act.*

*10. The Ld. CIT(A) has erred in upholding the validity of the initiation of the penalty proceedings-initiated u/s 271F of the Act.*

*11. That, the assessee craves, to consider each of the above grounds of appeal independently without prejudice to one another and craves leave to add, alter, delete or modify all or any of the above grounds of appeal.”*

2. The facts giving rise to the present appeal are that in this case the Assessing Officer noted that the assessee had not filed any return of income. Therefore, a notice u/s 142(1) of the Income Tax Act, 1961 (“Act”, for short) was issued along with questionnaire to explain source of cash deposited in the bank account. In response thereto, the Authorized Representative of the assessee attended the proceedings and filed reply to the questionnaire. Thereafter, again a notice was issued to the assessee but no reply was filed by the assessee. The Assessing Officer on the basis of materials placed on record made best judgment assessment u/s 144 of the Act thereby he assessed income at income of Rs.4,49,83,000/-. Aggrieved by this, the

assessee preferred appeal before the Ld. CIT(A), who sustained the addition and dismissed the appeal ex-parte to the assessee without advertng to the merits of the case. Now the assessee is in appeal before this Tribunal.

3. Apropos to the grounds of appeal, the Ld. Counsel for the assessee reiterated the submissions as made in the written submissions. Ld. Counsel submitted that due to the wrong PAN number, the Revenue has considered as the return was not filed. It is contended that ITR was duly filed disclosing all material facts. The accounts are duly audited by AO erroneously make assessment on a wrong PAN.

4. On the other hand, the Ld. Departmental Representative opposed the submissions and supported the orders of the lower authorities.

5. We have heard rival contention and perused the materials available on record. The Assessing Officer has stated in the assessment order that the assessee had filed certain response to the query letter. However, before the Ld. CIT(A) there was no representation on behalf of the assessee and the Ld. CIT(A) without advertng to the grounds of appeal dismissed the appeal of the assessee ex-parte to the assessee. We are of the considered view that the authorities below ought to have considered the reply filed by the assessee and verified the contents thereof. It is also stated that the assessee had been issued two PAN numbers. It is stated that the assessee has been filing the Income Tax Return and Audit Return and same is being assessed by Income Tax Department. We, therefore, set aside the impugned order and restore the assessment to the file of the Assessing Officer to decide it afresh, after giving adequate opportunity of hearing to the assessee and verify the contention about two PAN numbers. If, the contention of the assessee is found correct that all

materials facts and information have been duly disclosed the AO would delete the impugned additions. The assessee is hereby directed not to seek any adjournment without any medical exigency. Grounds raised in this appeal are allowed for statistical purpose.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 11/06/2025.

Sd/-  
[NIKHIL CHOUDHARY]  
ACCOUNTANT MEMBER

Sd/-  
[KUL BHARAT]  
VICE PRESIDENT

DATED: 11/06/2025

Vijay Pal Singh, (Sr. PS)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur