

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.304/RPR/2025

निर्धारण वर्ष / Assessment Year : 2017-18

Shri Yogesh Tripathi
M/s. Tripathi Electronics and Electricals,
Circuit House Road,
District: Jagdalpur-494 001 (C.G.)
PAN: ACYPT6728Q

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-Jagdalpur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Yogesh Sethia, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 09.06.2025

घोषणा की तारीख / Date of Pronouncement : 18.06.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

This appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 06.03.2025 for the assessment year 2017-18 as per the grounds of appeal on record.

2. The relevant facts in this case are that the assessee had not filed his return of income for A.Y.2017-18. The A.O while framing the assessment in the case of Shri Shrikant Tripathy, father of the assessee, had made addition on protective basis in his hands as he was joint holder of the account No.32055674730 with State Bank of India which was used by the assessee for his business purposes. It was also noticed by the A.O that all the transactions in the said account were related to his business. Accordingly, the A.O was of the view that the amounts of cash deposits of Rs.3,27,600/- and Rs.10,27,232/- totaling to Rs.13,54,832/- has escaped assessment and the case of the assessee was reopened u/s.147 of the Income Tax Act, 1961 (for short 'the Act') and notice u/s. 148 of the Act was issued to the assessee.

3. Fact further reveals that in response to the notice issued u/ss. 148 and 142(1) of the Act, the assessee failed to furnish return of income as well as any reply/explanation as regards source of the aforesaid cash

deposits. Accordingly, the reassessment proceedings was completed by the A.O after making addition of Rs.13,54,832/- [Rs.3,27,600/- (+) Rs.10,27,232/-] as unexplained income of the assessee u/s. 69A of the Act.

4. That being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(Appeals)/NFAC. It is noted that as per Paras 6.2 & 6.3 of the impugned order, the Ld.CIT(Appeals)/NFAC vide an ex-parte order had dismissed the appeal of the assessee due to non-compliance by the assessee. For the sake of clarity, Paras 6.2 & 6.3 of the Ld.CIT(Appeals)/NFAC order is culled out as follows:

“6.2 Further, the A.O has an information and consequently notice u/s. 148 dated 26.02.2020 was issued, the appellant had not comply with the same within the stipulated time. During the assessment proceedings certain details were called for from the appellant by issuing notice u/s. 142(1) and fixing the date of hearing on 25.09.2020, 15.02.2021, 10.03.2021, 18.04.2021, 03.05.2021, 18.08.2021 and 25.08.2021. Show cause notice was also issued by the A.O on 02.09.2021. But the appellant did not comply fully with the said notices. Assessment u/s. 147 r.w.s. 144 read with section 144B was completed on 14.09.2021 assessing the total income at Rs.13,54,832/-.

6.3. I have carefully considered the facts of the case, assessment order of the A.O and grounds of appeal filed by the appellant. In order for this appeal to be decided on merits, it is imperative that among other submissions, the relevant documents should be furnished by the appellant. However, despite several opportunities granted to the appellant, the appellant has chosen not to respond and has never filed any written submission in support of its grounds of appeal.”

5. In this regard, the Ld. Sr. DR has fairly conceded that the matter may be adjudicated denovo on merits before the first appellate authority providing one final opportunity to the assessee.

6. I have heard the submissions of the parties herein and carefully considered the contents in the documents/material available on record. As per the aforesaid examination of the entire spectrum of the matter in the interest of natural justice, I deem it fit and proper to provide one final opportunity to the assessee to represent his case on merits before the Ld. CIT(Appeals).

7. In the overall spectrum of the ex-parte order being passed due to non-compliance by the assessee before the Ld.CIT(Appeals)/NFAC, I refer to the order of the ITAT, "Division Bench", Raipur in the cases of **Brajesh Singh Bhadoria Vs. Dy./ACIT, Central Circle-2, Naya Raipur, IT(SS)A Nos.1 to 6, 8 & 9/RPR/2025, dated 20.03.2025** wherein the Tribunal had dealt with similar issue on the same parameters of ex-parte order passed by the Ld. CIT(Appeals)/NFAC and remanded the matter back to the file of the Ld. CIT(Appeals)/NFAC.

8. Respectfully following the aforesaid order on the ex-parte issue, I am providing one final opportunity to the assessee to represent his case before the first appellate authority. Accordingly, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file for denovo

adjudication as per law while complying with the principles of natural justice. Before parting with this matter it is stated that if the assessee fails to comply with hearing notices before the Ld. CIT(Appeals)/NFAC or the assessee fails to explain source of the cash deposits the additions are to be sustained.

9. As per the above terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes.

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

Order pronounced in open court on 18th day of June, 2025.

Sd/-

(PARTHA SARATHI CHAUDHURY)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 18th June, 2025.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रहित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur