

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH  
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos.70/PAN/2025 & S.A .No.7/PAN/2025  
(A.Y.2012-13 )

Shri Govind Sharad Raikar, H.no.871/27,Pandagal, Near Kamakshi Ayurvedic College, Shiroda, Goa-403103.	Vs	ITO-Ward-2(3), Aaykar Bhavan, EDC, Patto, Panjim, Goa-403001.
PAN .No.AQRPR1349E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Arun.F,Naik.AR
Revenue by	Smt.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	16.06.2025
घोषणा की तारीख/Date of Pronouncement	17.06.2025

**ORDER**

**PER PAVAN KUMAR GADALE, JM:**

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec143(3)r.w.s147 and U/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition u/se 69A of the Act by the Assessing Officer.

2. At the time of hearing, the Ld.AR brought to the knowledge of the bench, that there is a delay in filing the appeal before the Hon'ble Tribunal and the assessee has

filed the affidavit for condonation of delay. Whereas, the facts mentioned in the affidavit are reasonable and the Ld. DR has no specific objections. Accordingly, we condone the delay and admit the appeal.

3. The brief facts of the case are that, the assessee has not filed the return of income for A.Y.2012-13. The Assessing Officer (AO) based on the information from ITBA data found that the assessee has made cash deposits in three bank accounts aggregating to Rs.1,42,08,287/- in the F.Y.2011-12. The assessing officer has reason to believe that the income has escaped assessment and has issued the notice u/sec148 of the Act on 30.03.2019 and there was no proper compliance. Further notice u/sec142(1) of the Act was issued to furnish the details and the assessee has filed the explanations on 29.12.2019 dealt at Para 5 of the order. Whereas the AO was not satisfied with the explanations and made an addition u/sec69A of the Act and assessed the total income of Rs.1,42,08,287/- and passed the order u/sec 143(3) r.w.s147 of the Act dated 30.12.2019.

4. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and has issued notices of hearing and since there was no proper compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the assessing officer and

dismissed the appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

5. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the Assessing officer overlooking the information of the assessment proceedings. Further the assessee has a good case on merits and shall substantiate with the material evidences and prayed for an opportunity to explain before the lower authorities and relied on the factual paper book. Per Contra, the Ld.DR supported the order of the CIT(A).

6. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no compliance nor appearance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and passed the ex parte order. The CIT(A) has issued only two notices of hearing referred at Page 10 of the order and there was no proper response and thus the Ld.CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. Whereas the assessee has raised grounds of appeal challenging the addition u/sec 69A of the Act made by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the facts and principles

of natural justice, we shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, we set aside the order of the CIT(A) sustaining the addition made by the A.O and remit the disputed issue to the file of the CIT(A) to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of the Appeal. And, we allow the grounds of appeal of the assessee for statistical purpose.

7. In the result, the Stay application filed by the assessee is infactious and is dismissed, and the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.06.2025.

Sd/-  
(GD PADMAHSHALI)  
**ACCOUNTANT MEMBER**

Panaji Dated: 17/06/2025

Sd/-  
(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			