

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.363/RPR/2025

निर्धारण वर्ष / Assessment Year : 2017-18

Gunit Singh Tuteja
House No.265, V.V. Marketing, Sector-1,
Geetanjali Nagar, Behind Kashi Apartments,
Raipur-492 001 (C.G.)
PAN: AETPT9295H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-4(5),
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 17.06.2025

घोषणा की तारीख / Date of Pronouncement : 20.06.2025

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

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 15.04.2025 for the assessment year 2017-18 as per the grounds of appeal on record.

2. The brief facts in this case are that the assessee had e-filed his return of income for the year under consideration declaring total income at Rs.3,02,680/-. Assessment was completed by the A.O vide his order passed u/s. 143(3) of the Income Tax Act, 1961 (for short 'the Act') after making an addition of Rs.40,00,000/- pertaining to cash deposits during the demonetization period, the source of which was not explained by the assessee.

3. That being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(Appeals)/NFAC. It is noted that as per Para 4 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, Para 4 of the Ld.CIT(Appeals)/NFAC order is culled out as follows:

"4. Decision:

4.1 The appeal was filed by the assessee against the order u/s.143(3) of the IT Act, 1961 dated 12.12.2019. In connection to the appeal, opportunities were provided to the

assessee to substantiate his grounds of appeal on following dates:

Sr. No.	Date of hearing (s)
1.	19.02.2021
2.	13.12.2024
3.	19.03.2025
4.	28.03.2025

Despite the issuance of the many notice as mentioned above, there was no response from the assessee apart from the communication received on 15.09.2023 requesting for adjournment to submit the necessary submissions in connection with the appeal citing the reason that they were occupied in Tax Audit for the year 2022-23. Accordingly, the personal hearing was adjourned as requested. However even after providing reasonable time, no further response was received even after sending many notices subsequent to it. It is therefore, evident that the appellant is not interested in providing any details during the appellate proceedings and avail the opportunity under the principle of natural Justice. In such situation, the only conclusion which can be drawn is that the appellant is not interested in pursuing the appeal.”

4. 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.

5. 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).

6. 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.

7. Respectfully following the aforesaid order on same parity of reasoning, 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. The Ld. Counsel for the assessee made a statement at bar that the source of cash deposits was from his past earnings and accumulated savings and that the assessee shall make further submissions before the Ld. CIT(Appeals)/NFAC.

8. 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 20th day of June, 2025.

Sd/-

(PARTHA SARATHI CHAUDHURY)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 20th June, 2025.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / 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