

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.56/PAN/2025
(A.Y. 2015-16)

Jose Salvador Bemvindo Fernandes, Voddy, Cuncolim, Salcete-403703, Goa.	Vs .	ITO-Ward-1, Blessings Pioneer Complex, Old Market, Margoa, Goa-403601.
PAN/GIR No. ABJPF7713K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Narcinva lotlikar.AR
Revenue by	Smt.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	07.07.2025
घोषणा की तारीख/Date of Pronouncement	17.07.2025

ORDER

PER PAVAN KUMAR GADALE ,JM:

The assessee has filed the appeal against the order of the NFAC/CIT(A) Delhi passed u/sec147 r.w.s144B and u/sec 250 of the Act.

2. At the time of hearing, it was found that there is a delay of 45 days in filing the appeal before the Hon'ble Tribunal and the assessee has filed an affidavit for condonation of delay. Whereas, the facts mentioned in the affidavit are reasonable and sufficient cause was explained and the Ld. DR has no specific objections. Accordingly, we condone the

delay and admit the appeal. The assessee has raised the grounds of appeal challenging the ex-parte order of the CIT(A) sustaining the addition made by the Assessing Officer.

3. The brief facts of the case are that, the assessee is an individual and providing services as captain to S.G.Maritime Services Pvt Ltd. The Assessing Officer (AO) based on the information from ITBA data, NMS found that in the F.Y.2014-15(i) the assessee has purchased the immovable property for Rs.95,34,770/-(ii) receipt of fees for professional or technical services of Rs.31,00,000/- and (iii) the assessee has not filed the return of income for A.Y.2015-16. The Assessing Officer has reason to believe that the income has escaped assessment and issued notice u/sec148 of the Act and there was no compliance to the notice. The Assessing Officer based on the details of acquisition of Immovable property and receipt of Fees For Technical Services (FTS) in the F.Y.2014-15 has issued notice u/sec142(1) of the act on 28.12.2022 ,24.01.2023 and show cause notice to substantiate sources of investment and details of FTS amount. Since, no explanations/details were filed, the AO considering the information available on record has invoked the provisions of Sec. 144 of the Act and issued final show cause notice dated 16.02.2023.

4. In compliance, the assessee has filed the return of income in response to notice u/sec148 of the Act

disclosing a total income of Rs.16,92,826/- on 22.02.2023. Subsequently the A.O. has issued notice u/sec143(2) of the Act and the assessee has filed the reply on 24.03.2023 explaining the sources of acquisition of property by Loan from State Bank Of India and in respect of FTS received, the assessee has furnished the profit & Loss account and claimed expenses to the extent of Rs15,09,000/- against the income from profession. Whereas the A.O was not satisfied with the explanations on the claim of expenses and dealt on the facts and information at para10 of the order and has restricted the claim of expenses to the extent of Rs.7,00,000/- and balance amount of Rs.8,09,000/- was disallowed and the A.O has finally assessed the total income of Rs.23,41,830/- and passed the order u/sec147r.w.s144B of the Act dated 27.03.2023.

5. 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 seven notices of hearing and since there was no compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the A.O and dismissed the appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

6. 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. The Ld.AR filed an affidavit of the assessee along with the reasons for non appearance before the CIT(A). Further the Ld.AR mentioned that 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).

7. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the facts that there is no compliance 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 dismissed the appeal ex-parte confirming the action of the assessing officer. The Ld. CIT(A) has issued the seven notices of hearing i.e 1.05.2023,5.07.2023,18.01.2024,21.02.2024,8.03.2024,28.03.2024,&27.05.2024 referred at Page 5 Para 7 of the CIT(A) order but there was no response and thus the CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. The Ld.AR filed an affidavit of the assessee explaining the the reasonable and sufficient reasons for non compliance before the appellate authorities. The Ld.AR highlighted that the assessee was

off-shore working on a ship “Shivansh Shambhavi” with S.G.Maritime Services Pvt Ltd intermittently between 5.03.2023 to 23.10.2024 and supported with the copy of passport and continuous discharge certificate/seafarers identity document with the dates of voyages and hence the assessee could not attend the income tax works and the non compliance was not intentional but circumstances beyond the control of the assessee. Whereas the assessee has raised grounds of appeal challenging the addition made by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the 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, set aside the order of the CIT(A) and remit the disputed issue to the file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

8. In the result, the appeal filed by assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.07.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 17/07/2025

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			