

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.72/PAN/2025
(A.Y. 2017-18)

Aparna Ashok Sapra, Pratik Motors, Aarkay Plaza, Duler, Mapusa-403507, Goa.	Vs .	I T O Ward2(3), Aaykar Bhavan, EDC, Patto, Panjim-403001. Goa.
PAN/GIR No.AKMPS6554P		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(Letter dt15-07-2025)
Revenue by	Smt.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	15.07.2025
घोषणा की तारीख/Date of Pronouncement	16.07.2025

ORDER

PER PAVAN KUMAR GADALE ,JM:

The assessee has filed the appeal against the order of the NFAC/CIT(A) Delhi passed u/sec144 and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the additions made by the Assessing officer.

2. The brief facts of the case are that, the assessee has not filed the return of income.The Assessing Officer (AO) based on the information found that the assessee has made cash deposits in the bank accounts in F.Y.2016-17 and notice

u/sec 143(2) and U/sec 142(1) of the Act was issued to furnish the details and sources of deposits. The A.O found the cash deposits credits in the six bank accounts maintained by the assessee in the F.Y.2016-17 and explanations were called to substantiate the credits and there was no compliance in spite of providing the opportunities. Since, no details and explanations were filed, hence the AO considering the information available on record has invoked the provisions of Sec. 144 of the Act made addition u/sec69A of Rs.6,20,000/- and business income estimated Rs.1,39,94,795/-and assessed the total income of Rs.1,46,14,745/- and passed the order u/sec144 of the Act dated 31.12.2019.

3. 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 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.

4. We heard the Ld.DR submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact 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 notices of hearing referred at Page2 Para 6 of the CIT(A) order but there was no 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 additions 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 entire disputed issues 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.

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

Order pronounced in the open court on 16.07.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 16/07/2025

Copy of the Order forwarded to:

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