

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. 216/PAN/2024  
(A.Y. 2017-18)

Ramappa Lachappa Siddapur, Dr Siddapur R L , B A -3, The one Lotus county apartment, Mandoli Road, Tilakwadi, Belagavi-590006, Karnataka.	Vs .	I T O Ward(1), Dr Ghogeri Building, Belgaum Road, Gokak-591307, Karnataka.
PAN .No. APXPS8802C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None
Revenue by	Shri.Ish Gupta. Sr.DR

सुनवाई की तारीख/Date of Hearing	25.08.2025
घोषणा की तारीख/Date of Pronouncement	26.08.2025

**ORDER**

**PER PAVAN KUMAR GADALE, JM:**

The appeal is filed by the assessee against the order of the NFAC Delhi/CIT (A) passed u/sec 143(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) on validity of re assessment proceedings under section 147 of the Act and sustaining the addition u/sec 69 of the Act made by the Assessing Officer.

2. The brief facts of the case are that, the assessee has filed the return of income for A.Y.2017-18 on 25.07.2017

disclosing a total income of Rs.7,91,080/-. The assessing officer (A.O) has received the information that the assessee has made the investment in the property and certain payments made over and above the sale consideration to builder and there was search and survey operations at builder premises. The assessing officer has reason to believe that the income has escaped the assessment and issued notice u/sec148 of the Act and there was no compliance. Whereas the A.O find that the assessee has paid on money on purchase of immovable property in cash to the extent of Rs.58 lakhs and the notice u/sec142(1) of the Act was issued to furnish the details and sources of cash payments and also show cause notice was issued but there was no compliance. 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 made addition of Rs.58,00,000/- u/sec69 of the Act and assessed the total income of Rs.65,91,100/- and passed the order u/sec 144 r.w.s147 of the Act dated 19.03.2022.

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, submissions of the assessee and findings of the AO but has sustained the validity of issue of notice u/sec148 of the Act and addition u/sec69 of the A.O and dismissed the assessee

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

4. At the time of hearing, none appeared on behalf of the assessee and the Ld.DR supported the order of the CIT(A).

5. We heard the Ld.DR submissions and perused the material on record. The sole crux of the disputed issue in the grounds of appeal of the assessee is that the CIT(A) has erred in sustaining the validity of initiation of reassessment proceedings u/sec147 of the Act and sustaining the addition u/sec69 of the Act without providing proper opportunity and overlooking the facts and material evidences. The assessee has filed all the details before the lower authorities and the CIT(A) has not considered the documents and information supporting the claim of the assessee. Prima-facie, the CIT(A) has dealt on the findings of the AO and has not considered the submissions/evidences of the assessee filed in the proceedings and has not allowed the grounds of appeal. Therefore, we considering the overall facts, circumstances and principles of natural justice shall provide with one more opportunity of hearing and accordingly restore the disputed issue to the file of the CIT(A) for afresh adjudication on merits and the CIT(A) shall provide adequate opportunity of being heard to the assessee and

the assessee should also cooperate in submitting the information for early disposal of the appeal and the grounds of appeal of the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 26.08.2025.

**-S/d-**  
**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Panaji Dated: 26/08/2025

**-S/d-**  
**(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			