

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. Nos.228/PAN/2025

(A.Y. 2017-18)

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| Surekha Vishnu Phadke, H.no.15, Orulem vasco, Vasco, Goa -403802. | Vs . | ITO-Ward 2(5), Pundalik Niwas, Rua-De-Qurem, Cortim,Panaji, Goa-403001, |
| PAN,No.AFGPP8195L | | |
| (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |

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|-------------|---------------------------|
| Assessee by | None(Letter dt16-09-2025) |
| Revenue by | Shri.Ish Gupta.Sr.DR |

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| सुनवाई की तारीख/Date of Hearing | 17.09.2025 |
| घोषणा की तारीख/Date of Pronouncement | 18.09.2025 |

ORDER

PER PAVAN KUMAR GADALE ,JM:

The assessee has filed the appeal against the order of the ADDL/JCIT(A) Delhi passed u/sec143(3) and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the ex parte order of the CIT(A) partly sustaining the addition u/sec69A of the Act made by the Assessing officer.

2. At the time of hearing, it was 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 an application and 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, condone the delay and admit the appeal.

3. The brief facts of the case are that, the assessee has filed the return of income for A.Y.2017-18 on 5.08.2017 disclosing a total income of Rs.8,43,680/-. Subsequently the case was selected for Limited Scrutiny and notice u/sec 143(2) and u/sec142(1) of the Act along with the questionnaire are issued. The Assessing Officer (AO) based on the information found that the assessee has made cash deposits aggregating to Rs.10,25,500/- in SBI Vasco De Gama Branch in F.Y.2016-17 and notice was issued to furnish the details of sources of deposits and to substantiate the credits in the bank account. Whereas the assessee has filed the explanations on 25.11.2019 in reply to show cause. The A.O. has dealt on the submissions/details and was not satisfied with the explanations and dealt on the provisions of section 69A of the Act and judicial decisions and made addition of unexplained money u/sec69A of the Act of Rs.10,25,500/- and assessed the total income of Rs.18,69,180/- and passed the order u/sec 143(3)of the Act dated 05.12.2019.

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 compliance by the assessee to notices. Therefore the

CIT(A) considering the information on record has granted relief to the extent of Rs.1,00,000/- and sustained the addition to the extent of Rs.9,25,500/- and partly allowed the assessee appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

5. 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 proper compliance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) considered the material available on record and sustained the addition u/sec69A of the Act to the extent of Rs.9,25,500/- The Ld. CIT(A) has issued the notices of hearing referred at Page2 Para 3 of the CIT(A) order and decided the appeal based on the information available on record. Whereas the assessee has raised grounds of appeal challenging the addition u/sec69A 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, circumstances and the principles of natural justice 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 extent of addition u/sec69A of the Act of Rs.9,25,500/- to the file of the Assessing officer to adjudicate afresh on merits and the assessee should be

provided adequate opportunity of hearing and shall cooperate in submitting the information . And the grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 18.09.2025.

-S/d-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 18/09/2025

Copy of the Order forwarded to:

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