

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC”BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

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| ITA No.609/Bang/2025 |
| AssessmentYear:2012-13 |

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| Ramachandra M. Bhosale H.No. 25, Near Sainik School Gate Shastri Nagar, Bijapur – 586101 Karnataka PAN NO : BEDPB7717R | Vs. | Income Tax Officer – Ward – 2 Aayakar Bhawan, Athani Road Nr. Municipal Hospital Vijayapur, Karnataka - 586101 |
| APPELLANT | | RESPONDENT |

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| Assessee by | : | Shri Aaryak G. Kaushik, Advocate |
| Department by | : | Shri Ganesh R. Ghale, Advocate –Standing Counsel for Revenue |

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| Date of Hearing | : | 18.06.2025 |
| Date of Pronouncement | : | 15.09.2025 |

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal, at the instance of the assessee, is directed against the order of the learned CIT(A)/NFAC dated 24.01.2025 vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1072485361(1) passed u/s. 250 of the Income Tax Act, 1961 (in short “the Act”) for the assessment year 2012-13.

2. The assessee has raised the following grounds of appeal:

“1. The order of the Hon'ble National Faceless Appeal Centre (NFAC), Delhi, is opposed to law and facts of the case.

2. The impugned appellate order is passed in violation of the principles of natural justice.

3. The NFAC erred in confirming the action of the Assessing Officer in completing the assessment under section 144 of the Income-tax Act, 1961, without granting adequate opportunity to the Appellant.

4. *The NFAC, erred in upholding the addition of Rs. 20,00,000/- made by the Assessing Officer under section 69A of the Income tax Act, 1961.*

5. *The NFAC, ought to have appreciated that the cash deposits in the appellant's bank account were duly explained as arising from known sources including retirement benefits, fixed deposit withdrawals, agricultural income, and pension savings.*

6. *The NFAC, ought to have held that the provisions of section 69A of the Income-tax Act, 1961, are not applicable in the facts and circumstances of the present case.*

7. *The Appellant craves for leave to add to, delete from or amend the grounds of appeal.”*

3. Before us, both parties fairly conceded that the assessee could not represent his case properly before both the authorities below. This being so, in the interest of justice and fair play and as requested by the Id. A.R. of the assessee, we deem it fit and proper to remit the entire issue in dispute to the file of the AO to decide afresh in accordance with law. Needless to say, a reasonable opportunity of being heard must be granted to the assessee. At the same time, we also direct the assessee to produce/submit all the necessary details/documents/records/reports in support of his claim. We make it clear that in case of further default, the assessee shall not be entitled to any leniency. It is ordered accordingly.

4. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 15th Sept 2025

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated: 15th Sept 2025.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,
ITAT, Bangalore.**