

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

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

ITA No.594/Bang/2025
Assessment Year: 2017-18

Sri Benagana Boregowda L/R By Sri B Srikantappa 35, 1 <sup>st</sup> Main Road, A-1 Block Vijayanagara 3 <sup>rd</sup> Stage Mysore 570 017  <b>PAN NO : ALIPB7420J</b>	<b>Vs.</b>	ITO Ward-4 Mysore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Ms. Sunaina Bhatia, A.R.
<b>Respondent by</b>	:	Sri Balusamy N., D.R.

<b>Date of Hearing</b>	:	25.09.2025
<b>Date of Pronouncement</b>	:	25.09.2025

**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 ld. CIT(A)/NFAC dated 9.1.2025 vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1072033317(1) passed u/s. 250 of the Income Tax Act, 1961 (in short “the Act”) for the assessment year 2017-18.

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

1. The orders of the authorities below. in so far as they are against the appellant, are opposed to law, equity, weight of evidence, probabilities, facts and circumstances of the case.
2. The learned CIT[A] erred in disposing off the appeal holding that the appellant had not furnished any submissions made for 4 notices mentioned therein without noticing that the appellant had complied with the notice dated 27/12/2020 by uploading all documentary evidence that were being relied upon as mentioned in the statement of facts and thus, the learned CIT[A] ought not to have confirmed the assessment order especially since the subsequent 3 notices issued in the year 2024 as mentioned in the appellate order were sent to the email address of the deceased assessee as against the notices issued in the year 2020 and 2022 that were served upon the email of the legal heir of the deceased assessee who was prosecuting the appeal filed under the facts and in the circumstances of the appellant's case.
3. The learned CIT[A]/NFAC is not justified in upholding the addition of Rs.1,00,00,000/- towards cash deposited during demonetization period treated as unexplained money u/s.69A of the Act under the facts and in the circumstances of the appellant's case.
5. The learned CIT[A]/NFAC is not justified in upholding the addition of Rs. 7,19,400/- in respect of Agricultural income reported by the appellant treated as income from other sources under the facts and in the circumstances of the appellant's case.
6. Without prejudice to the right to seek waiver with the Hon'ble CCIT/DG, the appellant denies himself liable to be charged to interest u/s 234-A and 234-B of the Act, which under the facts and in the circumstances of the appellant's case deserves to be cancelled.
7. For the above and other grounds that may be urged at the time of hearing of the appeal, your appellant humbly prays that the appeal may be allowed and Justice rendered and the appellant may be awarded costs in prosecuting the appeal and also order for the refund of the institution fees as part of the costs.

**3.** On going through the order of ld. CIT(A)/NFAC, we take note of the fact that the ld. CIT(A)/NFAC had observed that the assessee had not filed any written submission, despite being given four opportunities. Further, as the assessee failed to make any compliance, the ld. CIT(A)/NFAC held that the appeal cannot be decided merely based on grounds of appeals and statement of facts, as no corroborative evidence of any kind has been submitted by the assessee, and accordingly dismissed the appeal of the assessee. Before us, the ld. A.R. of the assessee vehemently submitted that the affirmation /observation of the ld. CIT(A)/NFAC is not correct as the assessee during the course of appellate proceedings submitted the detailed documents/records in support of his claim on 11.1.2021 itself (placed at page 5 of the paper book).

**3.1.** The assessee accordingly prayed that the case may be remitted back to the file of the ld. CIT(A)/NFAC for reconsideration of the details submitted and to decide afresh in accordance with law to which the ld. D.R. has no objection whatsoever. This being so, in the interest of justice and fair play and as requested by ld. A.R. of the assessee, we deem it fit and proper to remit the entire issue in dispute to the file of the ld. CIT(A)/NFAC to decide afresh in accordance with law after giving a reasonable opportunity of being heard to the assessee. It is ordered accordingly.

**4.** In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 25<sup>th</sup> Sept, 2025

**Sd/-**  
**(Waseem Ahmed)**  
**Accountant Member**

**Sd/-**  
**(Keshav Dubey)**  
**Judicial Member**

Bangalore,  
Dated 25<sup>th</sup> 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.**