

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 222/Bang/2025
Assessment Year : 2017-18

Shri Belagara Halli Nanjamari, #1, Residential House, Y.T. Road, Belagarahalli, Tiptur - 572 201. PAN: AILPN2564K	Vs.	The Income Tax Officer, Ward - 1, Tiptur.
APPELLANT		RESPONDENT

Assessee by	:	Shri Gokul, Advocate
Revenue by	:	Shri Ganesh R Ghale, Advocate - Standing Counsel for Revenue

Date of Hearing	:	17-07-2025
Date of Pronouncement	:	09-10-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated dated 13/12/2024 in respect of the A.Y. 2017-18.

2. The brief facts of the case are that the assessee is an individual and filed his return of income on 15/03/2018. The case was selected for scrutiny on the basis of CASS for the limited scrutiny to verify the cash deposits made during the demonetisation period. Notices were issued u/s. 142(1) for which the assessee explained that the cash deposits are from the

opening balance of the cash available as on 01/04/2016. The AO not satisfied with the explanation had added the said amount as unexplained cash credit u/s. 69A of the Act. As against the said order, the assessee filed an appeal before the Ld.CIT(A). The Ld.CIT(A) issued notices on four occasions and the assessee for the hearing notice dated 15/09/2024, sent an adjournment application but the Ld.CIT(A) had decided the appeal ex-parte for the reason that the assessee had not appeared.

3. As against the said order, the present appeal has been filed before this Tribunal.

4. At the time of hearing, the Ld.AR filed a paper book and also a synopsis and submitted that the hearing notices was sent to the assessee's email ID and therefore he has not viewed the said email in order to represent the appeal before the Ld.CIT(A). Only after knowing that the notices were sent to the present email ID of the assessee, the assessee took steps to change the email ID in the My Profile on the portal and therefore prayed that an opportunity may be granted to substantiate his case before the Ld.CIT(A).

5. The Ld.DR relied on the orders of the lower authorities.

6. We have heard the arguments of both sides and perused the materials available on record.

7. From the facts available before us, we came to know that the assessee is an individual aged about 75 years old and therefore he was not able to respond to the hearing notices issued by the Ld.CIT(A) but anyhow for the last hearing date, the assessee had sent an adjournment application. It is the case of the assessee that the Ld.CIT(A) had not communicated about the next date of hearing based on the adjournment application filed by him and therefore the assessee was not able to appear before the Ld.CIT(A) when the appeal was taken up for hearing on 13/12/2024. If the Ld.CIT(A) had

communicated the acceptance of the adjournment application and communicate the next date of hearing, the assessee would have appeared before the Ld.CIT(A) but the same was not done by the Ld.CIT(A).

8. Considering the said facts, we are inclined to grant one more opportunity to the assessee to appear before the Ld.CIT(A) on the condition that the assessee should pay a sum of Rs. 10,000/- by way of cost to the income tax department and produce the receipt for the payment of the said amount before the Ld.CIT(A). The Ld.CIT(A) is directed to take up the appeal and decide the same on merits after hearing the assessee.

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

Order pronounced in the open court on 09th October, 2025.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 09th October, 2025.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore