

**आयकर अपीलिय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'SMC' Bench, Hyderabad**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No.1397/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

<b>Shri Mubarak Baig Mogal, Chitoor. PAN: AYJPM5864B</b>	<b>Vs.</b>	<b>Income Tax Officer, Ward 1(1), Tirupati.</b>
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	SNSR Chinmai, Advocate.	
राजस्व द्वारा / Revenue by:	Dr. Sachin Kumar, DR	
सुनवाई की तारीख / Date of hearing:	06/10/2025	
घोषणा की तारीख / Pronouncement:	10/10/2025	

**आदेश/ORDER**

This appeal filed by the assessee is directed against the order of the order of Addl/JCIT(A)-1, Pune [CIT(A)] dated 15.02.2024 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee is an individual deriving income from business. Thw Return of Income for the A.Y. 2017-18 was filed on 05.02.2018 declaring total income at Rs.4,62,760/-. The assessment was completed by the ITO, Ward 1(1), Tirupati on 19.12.2019 u/s. 144 of the Income Tax Act, 1961 ("the Act") determining the total income at Rs.14,90,557/-. While

doing so, the Assessing Officer treated the cash deposits in bank account as turnover of the business from online cash transfer and estimated the income at 2% of the total credits at Rs.6,89,71,996/- which works out to Rs.13,79,440/-. The Assessing Officer had estimated at 8% of the credits in the bank account at Rs.13,79,440/-.

3. Being aggrieved with the order of Assessing Officer, the assessee filed an appeal before the Ld. CIT(A) who vide impugned order directed the Assessing Officer to delete the addition of Rs.1,11,117/- and confirmed the addition of Rs.13,79,440/-.

4. Being aggrieved with the order of Ld. CIT(A), the assessee is in appeal before the Tribunal.

5. I have heard the rival submissions and perused the material available on record. I find that the impugned order passed by the Learned CIT(A) without considering the written submissions of the assessee made before him. I also find that the assessment order was also passed by the Assessing Officer *ex parte*. In the circumstances, I am of the considered opinion that it is a fit case to remand the matter to Assessing Officer for fresh adjudication

after affording a reasonable opportunity of hearing to the assessee, in accordance with law.

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

**Order pronounced in the open Court on 10th Oct., 2025.**

Sd/-

**(INTURI RAMA RAO)  
ACCOUNTANT MEMBER**

Hyderabad.

Dated: 10.10.2025.

\* Reddy gp

**Copy of the Order forwarded to :**

1.	Shri Mubarak Baig Mogal, 2-154, Down Street, Kalakada, Chitoor-517236
2.	The ITO, Ward 1(1), Tirupati.
3.	Pr.CIT, Tirupati.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,