



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकरअपीलसं./ITA No. 244/RJT/2023

Assessment Year: (2013-14)

Ramnikbhai Jasrajbhai Patel Natshipara, Nr. Rajbai Matas Madh, At Dhrangadha, Surendranagar (Guj) -363310	Vs.	Income Tax Officer, wd- 3, Dudhrej Road, Surendranagar (Guj) – 363001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BZSPP0527P		
(Appellant)		(Respondent)

Appellant by : Shri Rupesh Shah, Ld. AR

Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

Date of Hearing : 29/09/2025

Date of Pronouncement : 18/12/2025

आदेश / ORDER

Per, Dinesh Mohan Sinha, JM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2013-14, is directed against the order passed by the Learned Commissioner of Income Tax(Appeals), National Faceless Appeal Centre, Delhi [in short “the Ld. CIT(A)/NFAC”], dated 29.03.2022, which in turn arises out of an assessment order passed by Assessing Officer (in short ‘the AO’) u/s. 144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), vide order dated 19.11.2018.

2. Grounds of appeal raised by the assessee, are as follows:



“1. That both the lower authorities have ITO Ward 3 Surendranagar as well as Lrd CIT(NaFAC) Delhi has erred in law and on facts has not appreciated the facts that appellant is agriculturist and never filed his return of Income in past and present only source of Income is agricultural and appellant family having land around 100 bighas and cultivating crop of Fruits, seeds, vegetables and Raw Cotton various documents in support of agricultural income on sale proceeds of Fruits and Raw Cotton deposited and made withdrawal in agricultural loan account with Saurashtra Gramin Bank treated as undisclosed source of income and confirm addition under S.68 which otherwise not warranted and required to be deleted in the interest of justice.

2. That both the lower authorities have ITO Ward 3 Surendra Nagar as well as Ld CIT (NFAC) Delhi has erred in law and on facts has looked at only the credit entries of the bank for cash deposited and never looked the debit entries for cash withdrawal and passed assessment made u/s 144. The assessment framed is vague without looking at the complete bank of the assessee.

3. That both the lower authorities have ITO Ward 3 Surendra Nagar as well as Ld CIT (NFAC) Delhi has erred in law and on facts has not given adjustment of cash withdrawn and deposited from Saurashtra Gramin Saving Bank account joint account of family for agricultural sale and purchase purpose.

4. That this appeal is late more than one year may be Condon in the interest of justice looking to the facts of the case narrated in the affidavit

5. That your appellant reserve right to amend/ alter/ modify any ground or grounds during the pendency of the appeal.”

3. Brief facts of the case that the assessee has made time deposit of Rs. 12,10,000 in Saurashtra Gramin Bank. The case for A.Y. 2013-14 was reopened after recording reason and getting prior approval from the competent authority. Notice u/s. 148 of the I.T. Act was issued on 26.03.2018 which was duly served upon the assessee. As per the notice u/s. 148 of the I.T. Act, the assessee was required to file his return of income within 30 days of service of notice. However, the assessee did not respond to the above said notice issued u/s. 148 of the I.T. Act nor filed any return of income till date. During the course of assessment proceedings, several notices were issued to the assessee along with questionnaire but nobody responded to the said notices. However, on the stipulated date neither assessee nor his authorised representative submitted any details. As per details available on records and on verification of bank statements provided by the bank, assessee a savings accounts in Saurashtra



Gramin Bank. On verification of bank account statement, Ld. AO noticed that during F.Y. 2012-13 relevant to A.Y. 2013-14, the assessee had deposited cash aggregating to Rs. 12,10,000/- in the bank account. The assessee also had deposit of Rs 63.097/- other than cash, ample opportunities of being heard were provided to the assessee. But the assessee did not explain the nature and source of amount deposited in bank accounts, with supporting evidences in time. Therefore, the assessee was requested to show cause as to why your assessment should not be completed u/s 144 of the I.T. Act on the basis of material available on record, neither assessee nor his authorized representative submitted any written reply. It is specifically mentioned in the show cause notice that if the assessee failed to comply with the show cause notice, the assessment shall be finalized on merits. Looking to the non-compliance from the assessee's side, it will be presumed that the assessee has nothing to offer any explanation. As the assessment proceedings are getting barred by limitation and the assessee did not comply with any of the notices issued to the assessee, the undersigned is left with no other alternative but to finalize the assessment within the meaning of the provisions of section 144 of the I.T. Act on the basis of material available on record. That the assessment was completed with the addition of Rs. 12,73,097/- has unexplained cash deposited in S.B. Account u/s. 69 of the Act.

4. That the assessee filed an appeal against the order of the AO dated 19.11.2018, before the Ld.CIT(A). That the Ld.CIT(A) dismissed the appeal of the assessee, observing as follows:

“6.2. Though the appellant claims that the AO was not justified in making such assessment, he never put forth any reasons for claiming so. Even during current appellant proceedings, the appellant never came forward with his explanation to the grounds mentioned by the appellant despite being offered a number of opportunities through hearing notices issued by this office. The onus lies on the appellant to prove his case before seeking relief in the appellate proceedings. On this front, the appellant miserably failed. In these circumstances, it is deemed fit not to interfere with the assessment made by the AO. Accordingly, the addition made by the AO is upheld and grounds are dismissed.”



7. In the result, the appeal of the assessee is dismissed. ”

5. That the assessee is in appeal against the impugned order dated 29.03.2022 of the Ld.CIT(A), before this Tribunal.

5.1. During the course of hearing, the Ld.AR of the assessee submitted that one more opportunity may kindly be given to the assessee to explain the case before the lower authorities.

5.2. On the other hand, the Ld.DR for the revenue relied on the order of the Ld.CIT(A).

6. We have heard both the parties and perused the material available on record. We note that the notices have been issued by the Ld.CIT(A) to submit the documents in support of the case. Since, the appellant did not comply with terms of notice. We further note that the assessee has not made the compliance with the notices for hearing issued by the Ld. AO. We note that the assessee has not given due care and attention to the case and is negligent in pursuing the case before the AO as well as Ld.CIT(A). For this non-cooperative attitude in pursuing the case. We direct the assessee to deposit a cost of Rs. 5,000/-, and the same is to be deposited with Prime Minister Relief fund (Government of India), within 10 days from today, and the receipt is to be submitted with the Registrar of this Tribunal. Keeping in view, and in the interest of justice, we grant an opportunity to the assessee to present his case before the AO. We set aside the order of lower authority and remit the matter back to the file of the AO for fresh adjudication on merit after giving due opportunity to the assessee of being heard., in accordance with law.

7. In the result, appeal of the assessee, is allowed for statistical purpose.

Order is pronounced in the open court on 18/12/2025.



Sd/-
(Dr. Arjun Lal Saini)
Accountant Member

Rajkot

दिनांक/ Date: 18 / 12/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

//True Copy//

Sd/-
(Dinesh Mohan Sinha)
Judicial Member

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot