

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 1746/Bang/2025
Assessment Year : 2017-18

Shri Sanjeevkumar Umakanth Khyade, S/o. Umakanth Khyade, 6-40/B, Dubalgundi, Dubalgundi, Bidar – 585 418. PAN: BEUPK6611L	Vs.	The Income Tax Officer, Ward – 1, Bidar.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Sahana T.H.M., Advocate
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	06-01-2026
Date of Pronouncement	:	06-01-2026

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated 17/07/2025 in respect of the A.Y. 2017-18.

2. The brief facts of the case are that the assessee is an individual and not filed his return of income. The AO based on the information that the assessee had made cash withdrawals and deposits in his bank account maintained with the Union Bank of India and also based on the information that the assessee had cash withdrawals of Rs. 3,74,39,002/- and deposited cash of Rs. 25,000/- in the State Bank of India account, initiated

proceedings u/s. 147 of the Act. Thereafter the assessee filed his return of income and notices u/s. 143(2) as well as u/s. 142(1) were issued and after considering the objections, assessment was made u/s. 147 on a total income of Rs. 72,26,300/-. The AO also made addition based on the estimated profit at 8% of the gross receipts. The assessee filed an appeal before the Ld.CIT(A). The Ld.CIT(A) had dismissed the appeal on the ground that the assessee had not responded to the 3 notices issued by the NFAC.

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 synopsis and also enclosed the copies of the notices sent by the Ld.CIT(A) and also the print out of the portal and submitted that the hearing notices were sent to a wrong email ID and therefore the assessee had no knowledge about the hearings and prayed to grant an opportunity to appear 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. We have perused the Ld.CIT(A) order in which it was mentioned that on three occasions, the assessee had not responded to the notices issued and served through the email address of the assessee and therefore the Ld.CIT(A) had presumed that the assessee is not interested in prosecuting the appeal and dismissed the same. We have also perused the form 35 filed by the assessee in which the assessee had given an email address as sanjukhyade@gmail.com. We have also perused the notice issued by the Ld.CIT(A) which was filed as Annexure – 01. From the said copy of the notice, we found that the Ld.CIT(A) had communicated the hearing notices to an email ID cvrozadigital01@gmail.com. We have also perused page nos. 5 and 6 of the Annexure – 02 which is the printout taken from the portal

which shows the email ID as sanjukhyade@gmail.com. Therefore there is no doubt that the Ld.CIT(A) had communicated the hearing notices to a wrong email ID even though in form 35, the assessee had given an email ID which is also updated in the portal of the department. We, therefore of the view that the assessee was not granted sufficient opportunity to appear before the Ld.CIT(A) and therefore we are inclined to set aside the order of the Ld.CIT(A) and remit this issue to the file of the Ld.CIT(A) for denovo consideration. We also direct the Ld.CIT(A) to send the hearing notices to the email ID of the assessee mentioned in form 35 and thereafter after hearing the assessee, the appeal may be decided on merits and in accordance with law.

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

Order pronounced in the open court on 06th January, 2026.

Sd/-
(PRASHANT MAHARISHI)
Vice – President

Sd/-
(SUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 06th January, 2026.
/MS /

Copy to:

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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