



IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH, MP

BEFORE HON'BLE SHRI KUL BHARAT, VICE PRESIDENT
AND

SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA No.: 210/JAB/2025 For Assessment Year: 2017-2018

Deependra Singh Kavareti
Prop. of M/s Sai Kripa Petrol Pump,
Ghansor, Seoni-480661.
PAN No. AQGPK5806L

..... Appellant

V/s

Income Tax Officer,
Seoni-480661.

..... Respondent

Represented

Assessee by: Mr Pavan Ved ['Ld. AR']

Revenue by: Mr Rahul Padha ['Ld. DR']

Date of conclusive Hearing : 13/05/2026

Date of Pronouncement : 14/05/2026

ORDER

PER G. D. PADMAHSHALI;

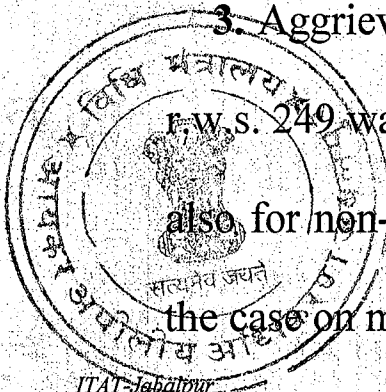
The present appeal is filed by the assessee impugning DIN & Order No. ITBA/NFAC/S/250/2023-24/1062492456(1) dt. 12/03/2024 passed u/s 250 of the Income Tax Act, 1961 ['the Act' hereinafter] by the National Faceless Appeal Centre, Delhi ['Ld. NFAC' hereinafter] which in turn dealt with an order of assessment passed u/s 144 of the Act by the Income Tax Officer ['Ld. ITO' hereinafter] anent to assessment year 2017-18 ['AY' hereinafter].





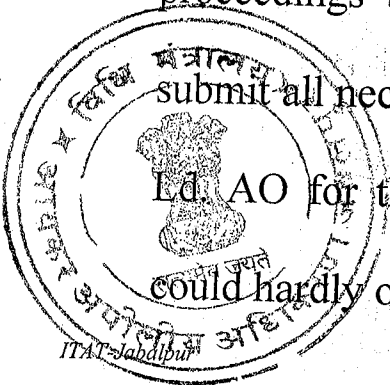
2. Briefly stated, facts of the case are that; the assessee is a proprietor of M/s Sai Kripa Petrol Pump. The assessee filed his return of income on 13/03/2018 declaring total income of ₹6,09,440/- along with income from agricultural operation of ₹72,375/-. The case of the assessee is selected for scrutiny under CASS for verification of abnormal cash deposit during the demonetization period *vide* notice dt 25/09/2018 issued u/s 143(2) of the Act. When the assessee failed to comply with said notice, the Ld. AO issued further notices u/s 142(1) of the Act on various occasions which were also remain to be complied. In the event, proceedings were conducted *ex-party* and culminated u/s 144 of the Act, wherein the total cash deposits made during the demonetisation period by the assessee were brought to tax as unexplained money and total income was assessed accordingly *vide* order dt. 19/12/2019.

3. Aggrieved by the assessment an appeal thereagainst u/s 246A r.w.s. 249 was filed before Ld. NFAC which came to be dismissed also for non-prosecution by the assessee but without adjudicating the case on merits owing to absence of evidences/material.



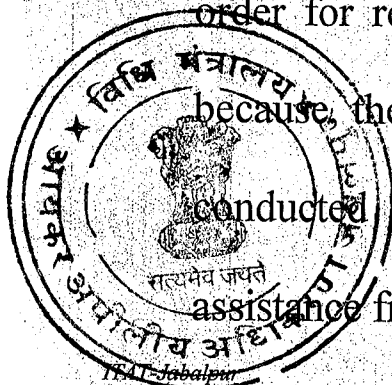
4. Aggrieved by the actions of both the tax authorities and by the impugned order, the assessee filed the present appeal.

5. In the course of physical hearing, the Ld. AR Mr Ved without touching grounds of appeal at the outset submitted that, the assessee is based out at small village and at the relevant time was displaced with internet facilities. Owing to non-availability of any assistant, the notices issued by the Ld. AO through e-mail were went unattended as the same could not be accessed in time. So is the case of the assessee in the first appellate proceedings. It was candidly accepted that, for the want of prosecution by the assessee both the proceedings did not determine rights and liabilities of rival parties conclusively. Therefore, it was prayed by the assessee that, in the interest of justice matter may be remanded to the file of the Ld. AO for *de-novo* assessment. With the prayer for remand, the assessee also undertaken to co-operate with proceedings before Ld. AO on remand and also undertaken to submit all necessary documents, evidences as may be called by the Ld. AO for the purpose of assessment. *Per contra*, the Ld. DR could hardly object the remand request.



6. Heard rival submissions on limited issue of *ex-parte* assessment and *ex-parte* first appellate proceedings and subject to rule 18 of the ITAT-Rules, 1963 perused the material placed on record and considered the facts in the light of settled position of law.

7. We note that, neither in the course of assessment proceedings nor in the course of first appellate proceedings there was any submission by the assessee. It is an admitted fact that, the assessee's non-cooperation and non-prosecution constrained the tax authorities to proceed *ex-parte* and culminate the proceedings. The reasons of non-prosecution explained by the appellant could hardly be disbelieved and there are no material whatsoever to suggest that such non-prosecution by the appellant was deliberate and intentional. This being the factual position, therefore is deemed fit to accept the assessee's plea for setting aside the impugned order for remand to the file of the Ld. AO. And we decide so because the assessment as well as the appellate proceedings were conducted in complete absence of evidence, material and assistance from the assessee.



8. The Hon'ble Delhi High Court in 'CIT Vs Jansampark Advertising & Marketing (P) Ltd.' [2015, 231 Taxman 384] has held that, where any assessment is completed in the absence of evidences or submissions etc., the appellate authorities as having noticed such lack of evidences etc., are duty bound to remit the issue for proper verification to the file of assessing officer and for fresh assessment.

9. In view of the aforesaid findings & judicial precedent (supra) we set-aside the impugned order for its remand to the file of Ld. AO for conducting fresh verification and for framing a fresh assessment *de-novo* in accordance with law after according three effective opportunities to the appellant assessee.

10. In result, the appeal is partly allowed for statistical purposes in aforesaid terms.

U/r 34 of ITAT Rules, order pronounced in the open court on the date mentioned herein above.

-S/d-

KUL BHARAT
VICE PRESIDENT

Copy of the Order forwarded to :

1. अपीलार्थी / The Applicant
4. DR, ITAT, Jabalpur Bench, Jabalpur

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

2. प्रत्यर्थी / The Respondent. 170/2013
3. The Pr.CIT, Jabalpur
5. गार्डफाइल / Guard File.