

आयकर अपीलीय अधिकरण "B" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, PUNE

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.569/PUN/2025  
निर्धारण वर्ष / Assessment Year: 2015-16

Vinayak Bahiru Medge, 2, Gannayak Apartment, Gulmohar Colony, Anand Nagar, Behind Muktidham, Nashik Road, Nashik – 422101 Maharashtra PAN : AMQPM6176K	Vs	Income Tax Officer, Ward-1(1), Nashik
Appellant		Respondent

Assessee by	Shri Sanket Joshi
Department by	Shri Akhilesh Srivastava
Date of hearing	30.06.2025
Date of Pronouncement	30.06.2025

**आदेश / ORDER**

**PER R.K. PANDA, VICE PRESIDENT :**

This appeal filed by the assessee is directed against the order dated 16.12.2024 of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [“CIT(A)”] relating to the Assessment Year 2015-16.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex parte* order of the Id.CIT(A)/NFAC in dismissing the appeal filed by the assessee and thereby sustaining the additions made by Assessing Officer amounting to Rs.71,14,640/-.

3. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income. Information was received that the assessee has deposited cash amounting to Rs.37,14,640/- in the bank account maintained by him. Since the assessee has not filed his return of income, the Assessing officer issued a show cause notice asking the assessee to furnish

his reply. Since there was no compliance from the side of the assessee a notice u/s.148A(d) of the Act was issued which remained uncomplied with. Subsequently, the Assessing Officer issued a notice u/s.148 of the Act. Despite number of opportunities granted, there was no compliance from the side of the assessee for which the Assessing Officer proceeded to complete the assessment u/s.144 of the Income-tax Act, 1961. Since the assessee during the year has made cash deposit of Rs.37,14,640/- for which no explanation has been given to substantiate the source of such income and since the assessee has purchased an immovable property amounting to Rs.34.00 lakh, the source of which remained unexplained, the Assessing Officer completed the assessment determining the total income of the assessee at Rs.71,14,640/-.

4. In the appeal filed before Id.CIT(A)/NFAC also, there was no compliance from the side of the assessee despite number of opportunities granted. The Id.CIT(A)/NFAC therefore dismissed the appeal for want of prosecution.

4.1 Aggrieved with such order of the Id.CIT(A)/NFAC, the assessee is in appeal before the Tribunal.

5. Ld. Counsel for the assessee at the outset submitted that notices of hearing issued by the office of Id.CIT(A)/NFAC went to the old e-mail id of the assessee although new e-mail id was given in Form No.35. Further, Id.CIT(A)/NFAC has dismissed the appeal for want of prosecution. He accordingly submitted that given an opportunity the assessee is in a position to substantiate his case by filing the requisite details.

6. Ld. Departmental Representative on the other hand submitted that the assessee neither appeared before the Assessing Officer nor appeared before the Id.CIT(A)/NFAC and therefore in the absence of any explanation given by the assessee to substantiate the source for cash deposit in the bank account and purchase of the immovable property, the order of the Id.CIT(A)/NFAC should be upheld.

7. We have heard the rival contentions made by both the sides and perused the record. It is an admitted fact that due to non-compliance from the side of the assessee to the various statutory notices, the Assessing Officer completed the assessment u/s.144 of the Income-tax Act, 1961 determining the total income of the assessee at Rs.71,14,640/-. It is also an admitted fact that due to non-compliance to the statutory notices issued by the office of Id.CIT(A)/NFAC he dismissed the appeal for want of prosecution. It is the submission of Ld. Counsel that the notices issued by the office of Id.CIT(A)/NFAC went to the wrong e-mail id instead of the e-mail id given in Form No.35 for which there was no compliance from the side of the assessee. It is also his submission that given an opportunity the assessee is in a position to substantiate his case by filing the requisite details. Considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issues raised in the instant appeal to the file of Id.CIT(A)/NFAC with a direction to give one more opportunity to the assessee to substantiate his case and decide the appeal as per fact and law. The assessee is also hereby directed to substantiate his case by filing the requisite details before Id.CIT(A)/NFAC on the appointed date without seeking any adjournment under any pretext, failing which the Id.CIT(A)/NFAC is at liberty to pass appropriate order as per law. We hold and direct accordingly. Grounds of appeal raised by the assessee in the appeal are accordingly allowed for statistical purposes.

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

Order pronounced in the open court on 30<sup>th</sup> June, 2025.

**Sd/-**

**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

**Sd/-**

**(R.K. PANDA)**  
**VICE PRESIDENT**

पुणे/Pune; दिनांक /Dated : 30<sup>th</sup> June, 2025

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to:**

1. अपीलार्थी /Appellant
2. प्रत्यर्थी /Respondent
3. The CIT (Exemption), Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “B” बेंच,  
पुणे/DR, ITAT, “B” Bench, Pune.
5. गार्ड फाइल/Guard File

आदेशानुसार/BY ORDER

//True Copy//

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune