

आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.63/NAG/2023
निर्धारण वर्ष / Assessment Year : 2019-20

Naresh Laxminarayan Grover,
245 H, Rajlaxmi Marg,
Near GOP Civil Lines,
Nagpur – 440001

PAN : ADNPG0426G

.....अपीलार्थी / Appellant

बनाम / V/s.

ADIT/JCIT/DCIT/ACIT/ITO,
NFAC, Delhi

.....प्रत्यर्थी / Respondent

Assessee by : Shri Naresh Jakhotai
Revenue by : Shri Maurya Pratap

सुनवाई की तारीख / Date of Hearing : 20-07-2023
घोषणा की तारीख / Date of Pronouncement : 07-08-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 08-02-2023 passed by the National Faceless Appeal Centre, Delhi (“NFAC”) for assessment year 2019-20.

2. Ground No. 1 raised by the assessee challenging the action of NFAC, Delhi in confirming the order of AO without following the principles of natural justice in the facts and circumstances of the case.

3. We note that the assessee is an individual derives income from business and profession and other sources. The assessee filed return of income declaring a total income of Rs.18,82,500/-. Under scrutiny, notices u/s. 143(2) and 142(1) of the Act were issued. According to the AO, as evident from para Nos. 4 and 5 of the assessment order, there was no response from the assessee in pursuance of notices u/s. 143(2) and 142(1) of the Act. Further, it is evident that the AO issued six notices which are reproduced in para 6 of the assessment order which clearly supports the view of AO. The AO proceeded to decide the claim of the assessee to his best judgment u/s. 144 of the Act. Accordingly, he made addition on account of unexplained cash credit u/s. 68 of the Act, denied claim u/s. 57 of the Act and also disallowance for non-submission of evidences regarding payment of credit card bills vide its order dated 09-09-2021 u/s. 144 r.w.s. 144B of the Act.

4. Having aggrieved by the order of AO, the assessee challenged the same before the CIT(A), as it is evident from the impugned order a contention was raised that no notices u/s. 143(2) and 142(1) of the Act were ever received by the assessee. The vehement contention made before the NFAC, Delhi that no notice was received by the assessee to his registered e-mail which is evident from page 5 of the impugned order, but however, no steps were taken by the assessee to show no notices u/s. 143(2) and 142(1) of the Act were issued to his registered e-mail. In view of the same, we have no alternative except to remand the matter to the file of AO for giving an opportunity to the assessee to pursue his remedy whether the AO issued statutory notices u/s. 143(2) and 142(1) of the Act or not. As noted above, the AO conducted the assessment proceedings to his best judgment u/s. 144 r.w.s. 144B of the Act which clearly suggests no assistance from the assessee in the assessment proceedings. Therefore,

taking into consideration the facts and circumstances of the case, we deem it proper to remand the matter to the file of AO for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, ground No. 1 raised by the assessee is allowed for statistical purpose.

5. In view of our decision in ground No. 1 in allowing the issue raised by the assessee, the remaining grounds i.e. ground Nos. 2 to 7 raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 07th August, 2023.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 07th August, 2023.

रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपूर,
/ DR, ITAT, Nagpur.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune