

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM BENCH, VISAKHAPATNAM**  
(Through web-based video conferencing platform)

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER &  
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. No. 40/VIZ/2020  
(Asst. Year :2014-15)**

Smt. Borra Amaleswari,  
D.No. 1-46, Baba Nagar,  
Kara Agraharam,  
Machilipatnam.

vs.

Income Tax Officer  
Ward-1, Machilipatnam.

PAN No. AZYPB 6715 C  
(Appellant)

(Respondent)

Assessee by : None.

Department by : Smt.Mini Chandran,Sr.DR

Date of hearing : 22/04/2021.

Date of pronouncement : 29/04/2021.

**ORDER**

**PER D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

This appeal has been preferred by the assessee against the order dated 17/12/2019 passed by the Ld.Commissioner of Income Tax (Appeals) [for short, "ld. CIT(A)"],Kurnool u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as "Act") for the A.Y. 2014-15.

**2.** All the grounds of appeal are related to the addition sustained by the Ld. CIT(A) amounting to Rs. 12,50,500/- made

by the AO in respect of cash deposits made in the account of Bank of Baroda and Saptagiri Grameena Bank. During the course of assessment proceedings, the assessee failed to explain the source of bank deposits, therefore the AO made the addition. Against the order of the Ld.AO the assessee filed appeal before the CIT(A).

**3.** Before, the Ld. Commissioner, the assessee explained the source of cash deposits as sale proceeds of the property sold in the capacity of GPA holder of Ms. Padamata Nagalakshmi W/o Mr.P.Suryanarayana Murthy and Mr. Padmata Anil Kumar wherein the assessee stated to have received the sum of Rs.24,46,000/- and the said amount was deposited in the bank account. The Id.CIT(A) decided the appeal without considering the sources explained by the assessee in respect of sale of property. Against which, the assessee preferred the present appeal before this Tribunal.

**4.** The assessee filed a petition for admission of additional evidence along with a copy of sale deed. The assessee in her petition stated that the appeal was posted for hearing at Kurnool which is 500 km. away from Machilipatnam and the assessee had requested for transfer of appeal and also requested for adjournment of the case and meanwhile, the Id. CIT(A), Kurnool passed the order without considering the adjournment request made by the assessee, therefore the assessee requested that the additional evidence could not be placed before the Id. Commissioner, hence, requested to admit the additional evidence.

**5.** We have heard Id.DR and gone through the facts and circumstances of the case. We are of the view that the assessee's

request for admission of additional evidence needs to be considered favourably. Accordingly, we admit the additional evidence and remit the matter back to the file of the Id. CIT(A) to decide the appeal on merits after considering the additional evidence submitted by the assessee. The assessee is directed to submit the necessary information and cooperate with LD.CIT(A) in disposing the appeal.

**6.** We may clarify that in case of further failure or default by the assessee before the Ld. Commissioner then in that eventuality the assessee shall not be entitled for any leniency and the Ld.Commissioner shall be at liberty to decide the appeal of the assessee in accordance with law, while considering the peculiar facts and circumstances of the case. Accordingly, the appeal of the assessee is allowed for statistical purpose.

**7.** In the result, appeal filed by the assessee stands allowed for statistical purpose.

Order Pronounced in open Court on this 29<sup>th</sup> day of April, 2021.

Sd/-  
**(N.K. CHOUDHRY)**  
**Judicial Member**

sd/-  
**(D.S. SUNDER SINGH)**  
**Accountant Member**

**Dated: 29<sup>th</sup> April, 2021.**

**vr/-**

**Copy to:**

1. *The Assessee -Smt. Borra Amaleswari, D.No. 1-46, Baba Nagar, Kara Agraharam, Machilipatnam.*
2. *The Revenue - Income Tax Officer, Ward-1, Machilipatnam.*
3. *The Pr.CIT, Tirupati.*
4. *The CIT(A), Kurnool.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)  
Sr. Private Secretary,  
ITAT, Visakhapatnam.