

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

[Through Virtual Court]

**ITA. No: 380/RJT/2017
(Assessment Years: 2014-15)**

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| Smt. Smitaben Manharlal Kotecha Mahasya, 1- Harihar Society, Kalawad Road, Rajkot | | The Income Tax Officer, Ward—2(1)(1), Rajkot |
| PAN No. AYQPK7371Q | | |
| (Appellant) | | (Respondent) |

**Appellant by : Shri Kalpesh Parekh, A.R.
Respondent by : Shri S. S. Rathi, Sr. D.R.**

(आदेश)/ORDER

Date of hearing : 30 -06-2021
Date of Pronouncement : 08 -07-2021

PER MAHAVIR PRASAD, J.M.

1. This appeal has been filed by the Assessee is directed against the order of the Commissioner of Income Tax ('hereinafter called CIT(A)') order no. CIT(A)-2/0168/2016-17 order dated 31/08/2017 arising out of assessment order dated 27.12.2016.

2. In this case, assessee is a widow senior citizen having her income from tuition and agricultural activities. She filed return on 30.11.2015, declaring total income of Rs. 6,35,000/- and agricultural income of Rs. 25,80,377/-. The case was selected for scrutiny, assessee issued statutory and other notices but because of her cardiac problem, she could not appear before the Ld. A.O. Hence, in the absence of any support from the assessee, Ld. A.O. made addition of Rs. 35,85,830/-.
3. Thereafter she preferred an appeal before the Ld. CIT(A) and filed additional evidence under rule 46A but Ld. CIT(A) did not consider her submission and held that Ld. A.O. gave ample opportunities to the assessee to file her submission as she could not avail the opportunity before the ld. A.O. Thus, he dismissed the appeal of the appellant.
4. Now assessee has come before us. Undoubtedly, assessee is widow senior citizen and having some health issues on account of that she could not appear before the Ld. A.O. though she filed relevant papers before the Ld. CIT(A). So we are of the opinion that Ld. CIT(A) should have considered the submission filed by the assessee and not considering the additional evidence by the Ld. CIT(A) is amounting to miscarriage of justice as assessee has wasted precious time. So in that scenario, we would like to impose a cost of Rs. 10,000/-. This cost of Rs. 10,000/- shall be deposited with the Income Tax Department within 60 days from the date of the receipt of this order and thereafter Ld. CIT(A) will proceed with the appeal. Needless to mention here, we direct that Ld. CIT(A) will consider additional evidence filed by the appellant and thereafter will decide matter as per law.

5. In the result, appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in Open Court on 08- 07- 2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER **True Copy**
Ahmedabad: Dated 08 /07/2021

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar
ITAT,Rajkot