

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "SMC", LUCKNOW**

**BEFORE SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

ITA No. 26/Lkw/2022  
Assessment Year 2017-18

Mamta Singh, 25/111 Sector 25, Indira Nagar, Lucknow PAN – AZOPS4206M	Vs.	Income Tax Officer, Range 1(2), 5 Ashok Marg, Lucknow
(Appellant)		(Respondent)

Appellant by	Shri Shubham Rastogi, CA
Respondent by	Shri Harish Gidwani, DR
Date of hearing	07/06/2022
Date of pronouncement	10/06/2022

**ORDER**

This appeal has been filed by the assessee against the order of the Id. CIT(A), dated 07.12.2021 for Assessment Year 2017-18.

2. The assessee has taken a number of grounds which are argumentative in nature however, the crux of grounds of appeal is the grievance of the assessee that the Id. CIT(A) has not given any opportunity to explain her case regarding deposits in the bank account of the assessee during demonetization period.

3. The Id. AR explaining the facts of the case submitted that assessee did not file its return of income as it was having no taxable income. It was submitted that since ITR was not filed therefore, the notices sent by Income Tax Department did not reach and moreover the husband of the assessee was in a transferable government job and so there was no permanent address. It was further submitted that when the first notice dated 14.06.2019 was received at I.T. Sewa

Kendra the same was duly replied on 02.07.2019 and online reply was filed on 24.9.2019 along with account statement and other evidences and therefore it was submitted that the finding of the AO that no reply has been filed is wrong. The Id. AR submitted that the Id. CIT(A) also without considering this fact rejected the appeal of the assessee without giving an opportunity to the assessee to explain her case. It was submitted that the husband of the assessee was suffering from severe liver disease and because of which he died on 29.5.2017. The Id. AR submitted that for the treatment of her husband, the assessee received money from her mother, son, daughter, friends and relatives and the same had to be deposited in the account in pieces for safe handling as she was all alone. It was submitted that the Id. CIT(A) has rejected the appeal only on the ground that no proof of receiving money and personal savings has been given which is arbitrary and baseless as Id. CIT(A) never asked for any proof whereas the assessee and her Advocate regularly replied to the notices issued online and have always shown their eagerness to assist in the proceedings and in this respect my attention was invited to Annexure- 2 and 3 where the copies of reply filed before Id. CIT(A) was placed. The Id. AR in this respect invited my attention to statement of facts where the complete details of money received on various dates from various sources was mentioned to have been received by the assessee. It was submitted that since the Assessing Officer has passed the order u/s. 144 for the reasons that notices were not served on the assessee therefore, it was prayed that the matter be set aside to Assessing Officer for readjudication.

4. The Id. DR, on the other hand placed reliance on the orders of the authorities below.

5. I have heard the rival parties and have gone through the material placed on record. I find that assessee did not file any return of income as the income is claimed to be less than the income required to be taxed. During the year under consideration, the assessee deposited an amount of Rs.15,64,986/- in her bank

account and because of this reason the assessee was show caused to explain the source of deposits. As per the Assessing Officer, the assessee did not appear before him nor filed any reply. Before us it has been claimed that though assessee could not file reply to all notices issued by Assessing Officer as the notices were not received by her but Id. counsel has claimed that once reply was filed online on 24.9.2019. In view of the above, we find that Assessing Officer did not take cognizance of this reply and completed the assessment u/s. 144 of the Act and made the additions of cash deposits amounting to Rs.15,64,986/-. Aggrieved with the order, the Assessing Officer filed appeal before Id. CIT(A) and it was submitted before Id. CIT(A) that amount deposited in the two bank accounts during the demonetization period was due to amount collected from friends, relatives and family members and included past saving. The assessee submitted the explanation before Id. CIT(A) and the copy of e-proceedings regarding the reply of the assessee is placed in P.B. pgs. 2 and 3. I find that before Id. CIT(A) through e-proceedings the assessee submitted that the money was raised from friends, relatives and family members for the treatment of her husband but all the exercise went in vain and at the end she lost her husband on 29.05.2017. I find that the assessee had filed copies of certain evidences claiming therein that amounts were indeed given to the assessee for the treatment of her husband however, the Id. CIT(A) has mentioned in his order that no evidences for receipt of money was filed before him.

6. In view of these facts and circumstances, I hold that the case of the assessee requires readjudication by the Assessing Officer and I order accordingly and I direct the Assessing Officer to readjudicate the issue of deposits in the bank account after giving reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate in the proceedings before Assessing Officer and should file evidences in support of her submissions that money was received from friends, relatives and family members.

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

(Order pronounced in the open court on 10/06/2022)

**Sd/-**  
**(T.S. Kapoor)**  
**Accountant Member**

Aks -

Dtd. 10/06/2022

*Copy of order forwarded to:*

<i>(1) The appellant</i>	<i>(2) The respondent</i>
<i>(3) Commissioner</i>	<i>(4) CIT(A)</i>
<i>(5) Departmental Representative</i>	<i>(6) Guard File</i>

Assistant Registrar