

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'B' Bench, Hyderabad**

**Before Shri R.K. Panda, Vice-President**  
**AND**  
**Shri Laliet Kumar, Judicial Member**

ITA No.336/Hyd/2023		
Assessment Year: 2017-18		
Smt. Sartaj Fatima Hyderabad PAN:AAFPP3455R (Appellant)	Vs.	Income Tax Officer Ward 7(1) Hyderabad (Respondent)
Assessee by:	Shri A.V. Raghuram, Advocate	
Revenue by:	Shri Kumar Aditya, DR	
Date of hearing:	26/07/2023	
Date of pronouncement:	27/07/2023	

**ORDER**

**Per R.K. Panda, Vice-President**

This appeal filed by the assessee is directed against the order dated 22.02.2023 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the learned CIT (A) NFAC in confirming the addition of Rs.78 lakhs made by the Assessing Officer u/s 69A of the I.T. Act.

3. Facts of the case, in brief, are that the assessee is an individual and filed her return of income declaring total income at Rs.3,51,570/-. The case was selected for complete scrutiny on the

ground that huge cash was deposited during the demonetization period. Subsequently, statutory notices u/s 143(2) and 142(1) were issued to the assessee to which the assessee furnished certain information/document and submitted that the source of cash deposit made in the Bank Account during the year as well as during the demonetization period was received as inherited property from her mother Smt. Hibbanama which was executed on 7.8.2009. However, the Assessing Officer disbelieved the arguments advanced by the assessee and made addition of Rs.78 lakhs u/s 69A of the I.T. Act r.w.s 115BBE.

4. Since the assessee did not appear before the learned CIT (A) NFAC despite opportunity granted by him, the learned CIT (A) NFAC dismissed the appeal in absence of any submission before him.

5. Aggrieved with such order of the learned CIT (A) NFAC, the assessee is in appeal before the Tribunal.

6. The learned Counsel for the assessee submitted that an e-notice for providing written submission was issued to the assessee on 18.2.2021 and thereafter, there was no opportunity whatsoever was granted by the learned CIT (A) NFAC. He submitted that since the assessee was not provided a reasonable opportunity of being heard and since the CIT (A) NFAC dismissed the appeal due to non-appearance only on one accession for which notice was issued, therefore, in the interest of justice, the assessee should be given an opportunity to substantiate her case.

7. The learned DR, on the other hand, heavily relied on the order of the learned CIT (A) NFAC.

8. We have heard the rival arguments made by both the sides, perused the orders of the AO and the learned CIT (A) NFAC and the paper book filed on behalf of the assessee. We find the AO in the instant case made addition of Rs.78 lakhs u/s 69A r.w.s 115BBE of the Act on the ground that the assessee could not substantiate with evidence regarding the source of Rs.78 lakhs deposited in to the Bank Account during the demonetization period. We find the learned CIT (A) NFAC after providing only one opportunity to the assessee dismissed the appeal on account of non-appearance. It is the submission of the learned Counsel for the assessee that due opportunity of being heard to the assessee was not provided by the learned CIT (A) NFAC and in the interest of justice, the assessee should be given one more opportunity to substantiate her case. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the learned CIT (A) NFAC with a direction to grant one more opportunity to the assessee to substantiate her case and decide the issue as per fact and law. The assessee is also hereby directed to participate in the appeal proceedings on the appointed date without seeking any adjournment under any pretext failing which the learned CIT (A) NFAC is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

10. Order pronounced in the Open Court at the time of hearing itself i.e. on 26<sup>th</sup> July, 2023.

Sd/- <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>	Sd/- <b>(R.K. PANDA)</b> <b>VICE-PRESIDENT</b>
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Hyderabad, dated 27<sup>th</sup> July, 2023.

***Vinodan/sps***

Copy to:

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2	Income Tax Officer Ward 7(1) Hyderabad
3	DR, ITAT Hyderabad Benches
4	Guard File

*By Order*