

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH : BANGALORE**

BEFORE SMT. BEENA PILLIA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

|                           |
|---------------------------|
| ITA No.697/Bang/2023      |
| Assessment year : 2016-17 |

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| Mrs. JUDY S KAMAL,<br>Flat No. A-3, 3rd Floor,<br>Shraddha Tulip, 3rd Cross,<br>A Block, AECS Layout,<br>Kundalahalli,<br>BANGALORE - 560037<br><b>PAN : AMTPK 1318C</b> | Vs. | The Income Tax Officer,<br>Ward 1(1)(1),<br>BANGALORE. |
| APPELLANT  |     | RESPONDENT   |

|               |   |   |
|---------------|---|---|
| Appellant by  | : | Shri Paul Ravi Teja, CA                         |
| Respondent by | : | Shri Nischal B., Addl.CIT(DR)(ITAT), Bengaluru. |

|                       |   |            |
|-----------------------|---|------------|
| Date of hearing       | : | 21.11.2023 |
| Date of Pronouncement | : | 22.11.2023 |

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member*

This appeal is filed by the assessee against the DIN & Order ITBA/NFAC/S/250/2023-24/1053961883(1) dated 26.6.2023 of the CIT(Appeals), National Faceless Appeal Centre, Delhi [NFAC] for the AY 2016-17.

2. The brief facts of the case are that the assessee filed return of income on 31.3.2018 declaring an income of Rs.1,600. The case was

selected for scrutiny under CASS and statutory notices were issued to the assessee calling for certain documents and particulars of income and expenditure. The AO noticed that the assessee has claimed exemption of Rs.1,10,00,000. During assessment despite various notices issues, the assessee did not file any document. Thereafter, show cause notice was issued by the AO which also remained unresponded by the assessee. Accordingly, the AO treated the entire claim of exempt amount of Rs.1,10,00,000 u/s. 68 of the Act.

3. On appeal, the CIT(Appeals) also issued various notices on different dates, but the assessee did not respond to any of the notices. Therefore, the CIT(Appeals) decided the issue on the basis of material available before him and dismissed the appeal of the assessee. Aggrieved, the assessee is in appeal before the Tribunal.

4. The Id. AR submitted that the assessee could not appear before the AO as well as the CIT(Appeals) due to her family disputes. In this regard, he has filed a copy of the complaint dated 16.12.2018 to the Station House Officer, HAL Police Sation, Bangalore, which is placed on record. The Id. AR submitted that if a chance is given to the assessee, she will file necessary documents in support of her case before the department. The Id. DR had no objection to this request of the assessee.

5. After hearing both the sides, perusing the entire material on record and the orders of the lower authorities, we note that the assessee did not represent her case before the AO as well as the CIT(Appeals)

and in this regard has explained the reason for not complying with the notices issued by both the authorities due to family disputes. Considering the prayer of the Id. AR of the assessee and in the interest of justice, we restore the issue to the Assessing Officer for *de novo* consideration and decision in accordance with law after giving reasonable opportunity of being heard to the assessee. The assessee is directed to file necessary documents in support of her case and not to seek unnecessary adjournment for early disposal of the case.

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

Pronounced in the open court on this 22<sup>nd</sup> day of November, 2023.

Sd/-

( BEENA PILLAI )  
JUDICIAL MEMBER

Sd/-

(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 22<sup>nd</sup> November, 2023.

*/Desai S Murthy/*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.