

IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE 'SMC' BENCH, PUNE

BEFORE HON'BLE PARTHA SARATHI CHOUDHURY, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.961/PUN/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Rukamini Dnyanoba Bhanuse

Vishal Nagar, Pimple Nilak,

Aundh Camp, Haveli, Pune

PAN : BDBPB0549L

..... अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer

Ward-4(3), Pune

..... प्रत्यर्थी / Respondent

**द्वारा / Appearances**

Assessee by : Ms Shweta Joshi

Revenue by : Mr Gaurav Singh

सुनवाई की तारीख / Date of conclusive Hearing : 19/02/2024

घोषणा की तारीख / Date of Pronouncement : 19/02/2024

**आदेश / ORDER**

**Per G. D. Padmahshali, AM;**

This appeal is filed u/s 253(1)(a) of the Income Tax Act [‘the Act’] by the assessee challenging the order of National Faceless Appeal Centre, Delhi [‘NFAC’] DIN & Order ITBA/NFAC/S/250/2023-24/1053960663(1) dt. 26/06/2023 passed u/s 250 of the Act.

2. Briefly stated facts anent to the case are that;

2.1 The appellant assessee is an individual and non-filer. Upon the information from ITD/ITBA system that a cash of ₹31.20 Lakhs was deposited into her saving bank account maintained with Canara Bank, the



Ld. AO after recording the reasons and obtaining approval from competent authority invoked his jurisdiction u/s 147 of the Act to assess the aforesaid as escaped income. In the event all notices including show-cause-notice issued to the assessee remained un-responded, the Ld. AO framed an assessment to the best of his judgement u/s 144 r.w.s. 147 of the Act and brought to tax the entire amount cash deposited into her SB a/c which she held jointly with her deceased husband.

2.2 When aforesaid addition is assailed in an appeal before first appellate authority, the Ld. NFAC accorded as many as five opportunities of hearing vide notice dt. 05/02/2020, 03/03/2020, 25/01/2021, 17/05/2022 & 13/06/2023, however these remained futile. In absence of any representation or written submission, the Ld. NFAC echoed with the findings of Ld. AO and confirmed the addition.

2.3 Aggrieved assessee brought up this appeal challenging the addition on solitary ground of merits as spelt out in ground no 1.

3. We have heard the rival contentions, perused the material placed on record in light of rule 18 of ITAT-Rules 1963.

4. The record *prima-facie* reveals us that, the assessee is a super senior citizen and was bedridden owing to which she could neither attend nor could appoint proper consultant to represent her case before both the tax authorities below. Insofar as the merits of the case is concern, it appears that



the assessee maintains a joint saving bank account with Canara bank where assessee's husband (now deceased) deposited aforesaid cash which is claimed to have originally accrued/arisen to him out of sale of immovable property he owned. However whether such cash was part of full consideration of property sold and suffered a tax in the hands of her deceased husband is remained to be verified at both the stages below. In this facts & circumstances, we see reasonable force in the prayer of assessee seeking remand to the file of Ld. AO or Ld. NFAC. The Ld. DR on the other hand could rightly solidify the fact of nonappearance by the assessee and able to canvass positively to remand the matter back to the file of Ld. AO instead. Therefore, without offering any comment on the merits of the case, in the larger interest of justice, we deem it fit to remand the issue to the file of Ld. AO with a direction to adjudicate the same *de-nova* after according three effective opportunities to the appellant assessee.

**5. Resultantly, the appeal is ALLOWED FOR STATISTICAL PURPOSE.**

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Monday 19<sup>th</sup> day of February, 2024.

**-S/d-**

**PARTHA SARATHI CHOUDHURY**  
**JUDICIAL MEMBER**

पुणे / PUNE ; दिनांक / Dated : 19<sup>th</sup> day of February, 2024.

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
4. The Concerned CIT (MH-India)
5. DR, ITAT, Bench 'SMC', Pune

**-S/d-**

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

3. The CIT(A)-NFAC, Delhi (India)
6. गार्डफाइल / Guard File.

आदेशानुसार / By Order,  
वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.