

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.415/Ind/2023
(Assessment Years: 2011-12)

Seema Jaiswal Flat-68, Meenal Residency, J.K. Road Bhopal	Vs.	DCIT 3(1) Bhopal
(Appellant / Assessee)		(Respondent/ Revenue)
PAN: ADHPJ0961D		
Assessee by	Assesse in person	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	06.02.2024	
Date of Pronouncement	06.02.2024	

O R D E R

Per Vijay Pal Rao, JM :

This appeal by the Assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) dated 04.09.2023 for A.Y. 2011-12. The assessee has raised following grounds of appeal:

“1 . That the reasons recorded u/s 147 and the consequent notice issued u/s 148 be held to be bad in law, unjustified, and be quashed.

2. That the order u/s 147 r.w.s. 144 dated 20/11 / 2018 be held to be bad in law and unjustified, and be quashed. That the addition of Rs.22,24,810/- made as per

3. Para No.4 of the assessment order be held to be bad and unjustified on the facts and in the circumstances of the case. The addition made be deleted.

4. In the alternative and without prejudice to the grounds stated above the additions made by the learned A.O. be held to be high and unreasonable and be suitably reduced.

5. The appellant craves leave to add, amend or alter any Ground of Appeal before or during the course of appellate proceedings..”

2. The assessee appeared in a person and submitted that the AO has issued notice u/s 148 but the assessee did not receive the alleged notice issued by the AO and therefore, the assessment was completed u/s 147 r.w. section 144 of the Act whereby the AO has made addition of the entire amount credited to the Saving Bank Account of the assessee which includes a sum of Rs.12,61,000/- cash deposit and Rs.9,63,810/- deposit made through cheque and other modes. The assessee further submitted that the CIT(A) has also dismissed the appeal of the assessee ex-parte without serving notice to the assessee. Thus, the assessee has submitted that the AO made arbitrary addition of the total amount credited in the bank account to the income declared by the assessee of Rs.7,13,400/- in the return of income filed on 02.03.2013. She has prayed that the matter may be remanded to the record of the AO for fresh adjudication after giving proper opportunity of hearing to the assessee.

3. On the other hand, Ld. DR has fairly submitted that since the addition has been made by the AO in absence of any explanation on the part of the assessee and further there was no return filed by the

assessee in response to notice u/s 148 and hence, matter may be remanded to the record of the AO for fresh adjudication.

4. Having considered the rival submission and careful perusal of the relevant record we find that the assessee filed return of income on 02.03.2013 declaring total income of Rs.7,13,400/-. The AO reopened the assessment by issuing notice u/s 148 on 26.03.2018 on the basis of the AIR information regarding the deposit of cash in the bank account of the assessee of Rs.12,61,000/-. Thus, the AO proposed to assess Rs.12,61,000/- on account of cash deposit in the bank account being the income escaped assessment. There was no response on behalf of the assessee to the notice issued by the AO u/s 148 as well as u/s 142(1) and consequently the AO framed the assessment u/s 144 whereby an addition of Rs.22,24,810/- was made by the AO by taking entire deposit in the bank account of the assessee including cash deposit of Rs.12,61,000/- and cheque deposit of Rs.9,63,810/-. We further note that the CIT(A) though stated in the impugned order that various opportunities by post and e-mail were given to the assessee but there was no response however, the CIT(A) has not mentioned a single date when the notices were issued to the assessee through post or e-mail. The assessee appearing in a person has stated that the assessee has not received any notice issued by the CIT(A). Therefore, in the facts and circumstances of the case and in the interest of justice when the AO had made an addition of the entire amount of deposit in the bank account to the income declared by the assessee we are of the considered view the addition made by the AO requires

reconsideration after verification and examination of the explanation and relevant record to be filed by the assessee. Accordingly the impugned order of the CIT(A) is set aside and the matter is remanded to the record of the AO for fresh adjudication after verification and examination of the explanation of the assessee as well as relevant record. Needless to say the assessee be given an appropriate opportunity of hearing before passing fresh order

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on conclusion of hearing on
06 .02.2024.

Sd/-
(B.M. BIYANI)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

Indore, _ 06.02.2024

Patel/Sr. PS

Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore