

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.445/PUN/2024

निर्धारण वर्ष / Assessment Year : 2013-14

Madhumati Manojkumar Kheradakar, Plot No.154, Vishwesh, Balaji Nagar, Sangli – 416 416 Maharashtra PAN : ALBPK2760M	Vs.	ITO, Ward-1, Sangli
Appellant		Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri Arvind Desai

Date of hearing : 18.04.2024
Date of pronouncement : 22.04.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 22.02.2024 for the assessment year 2013-14.

2. Brief facts of the case are that the appellant is an individual who did not file Return of Income for the A.Y. 2013-14. As per the Assessment Information System (AST)/ Annual Information Return (AIR), the Assessing Officer (AO) found that the appellant had deposited cash of Rs.13,25,730/- in her savings bank account maintained with ICICI Bank Ltd. It was also noticed that the

appellant had also received rental income and commission amounting to Rs.3,01,681/-. Accordingly, the case was reopened by way of issue of notice u/s.148 of the Act. In the absence of any participation by the appellant, the assessment was completed by the AO u/s.144 r.w.s.147 vide order dated 28.03.2022. Thus, the AO brought to tax the cash deposit of Rs.13,25,730/- as 'unexplained' and Rs.3,01,681/- as 'income received from undisclosed sources' u/s.69A of the Act.

3. Being aggrieved, an appeal was filed before the CIT(A) who vide impugned order affirmed the AO's action by holding that the appellant had failed to furnish proper explanation with supporting documentary evidence in support of her claim(s). Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

4. The Id. Authorised Representative submits before me that the appellant's case could not be represented before the lower authorities for the reasons beyond control of the appellant, thus, prayed for granting one more opportunity to the appellant.

5. I heard the rival submissions and carefully perused the relevant material on record. Admittedly, the assessment in this case was completed u/s.144 r.w.s.147 of the Act as the appellant

did not cause any appearance before the lower authorities. The CIT(A) dismissed the appeal of the appellant for non-prosecution. In the said circumstances, I am of the considered opinion that, in the interest of justice, the matter be remanded to the file of AO for *de novo* assessment in accordance with law after affording reasonable opportunity of hearing to the appellant. The appellant is at liberty to lead any fresh evidence as deemed expedient.

6. In the result, the appeal of the assessee is partly allowed.

Order pronounced on this 22nd day of April, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 22nd April, 2024.
Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.