

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No.560/Bang/2024
Assessment Year: 2015-16

Rekha Jagadeesh No.53, D Jey Singh Layout BEML, 5 <sup>th</sup> Stage, 2 <sup>nd</sup> Phase Rajarajeshwarinagar Karnataka 560 098  <b>PAN NO : AMDPJ5580D</b>	<b>Vs.</b>	ITO Ward-6(3)(4) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Smt. Rekha Jagadeesh, Assessee
<b>Respondent by</b>	:	Shri Ganesh R. Gale, Standing Counsel for department.

<b>Date of Hearing</b>	:	24.04.2024
<b>Date of Pronouncement</b>	:	30.04.2024

**O R D E R**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER:**

This appeal by assessee is directed against the order of Id. CIT(A) which has been filed against the ex-parte order of the Id. AO in which the cash deposits were treated as unexplained money and u/s 69A of the Income Tax Act, 1961 (in short “The Act”).

**2.** The brief facts of the case are that the assessee’s husband Shri Jagadeesh owned agricultural lands and through the same he received income and the same were deposited in the bank accounts of the assessee. In view of his ill health from May, 2018, he was immobilized and all the work such as cash deposit and everything was carried out by his wife namely the assessee herein. Previously they were residing in Yashwantpur, Bangalore upto February, 2014

and thereafter they have shifted their residence from Yashwantpur to their daughter's residence from February, 2014 to give medical attention to the assessee's husband. Therefore, all the show cause notices and the order of the ld. AO were not received by her and therefore, she was not able to take further course of action against the order of ld. AO. Only when a notice u/s 271F of the Act was sent to the old address, the neighbour received the same and informed the assessee and thereafter only the assessee appeared before the ld. AO on 23.5.2019 and got the ex-parte assessment order dated 25.12.2018. Subsequently, the appeal before the ld. CIT(A) was filed within 30 days. The ld. CIT(A) in his order dated 25.1.2024 had rejected the appeal as barred by limitation and therefore, the present appeal has been filed before this Tribunal.

**3.** We have heard the rival submissions and perused the affidavit filed on 23.4.2024 enclosing the medical records to show that the assessee was prevented from pursuing the appeal remedy in time. Further, the reasoning of the Assessee that she had shifted her residence and therefore she has not received the notices and order and therefore she was not able to respond to the notices and could not be able to file the appeal in time appears to be an acceptable one and therefore, the arguments made by the assessee about the delay is to be accepted. Moreover, the assessment is also an ex-parte order made u/s 144 of the Act and therefore, in the interest of justice, one more opportunity is to be granted to the assessee to appear before the jurisdictional AO and produce all the relevant details about the deposits made into the bank account. We therefore, set aside the order of ld. CIT(A) by condoning the delay in filing the appeal before him and remit the issue back to the file of ld. AO for considering the issue de-novo in detail and pass orders afresh in accordance with law after giving an opportunity of hearing to the assessee.

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

Order pronounced in the open court on 30<sup>th</sup> Apr, 2024

**Sd/-**  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

**Sd/-**  
**(Soundararajan K.)**  
**Judicial Member**

Bangalore,  
Dated 30<sup>th</sup> Apr, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**