

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"A" BENCH, MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER AND**

**SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA no.839/Mum./2024**  
**(Assessment Year : 2011-12)**

**Anjana Hari Patil**

Room No. 7, Kalpataru  
Society, Jangal Mangal Road,  
Sarvoday Nagar, Bhandup West,  
Mumbai-400078  
PAN – APTPP0648F

..... Appellant

v/s

**Income Tax Officer, Ward-41(2)(1)**

Room No. 234, Kautilya Bhavan  
C-41 to C-43, G Block, Bandra Kurla  
Complex, Bandra (East),  
Mumbai-400051

..... Respondent

Assessee by :Shri Ganesh Bhogale

Revenue by :Shri Harmesh Lal

Date of Hearing –04/06/2024

Date of Order – 04/06/2024

**ORDER**

**PER SANDEEP SINGH KARHAIL, J.M.**

The present appeal has been filed by the assessee challenging the impugned order dated 26/12/2023, passed u/s 250 of the Income Tax Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2011-12.

2. We have considered the submissions of both sides and perused the material available on record. The brief facts of the case are that the assessee is an individual and for the year under consideration did not file her return of income. On the basis of information received from I-tax net (NMS Cycle-2) that the assessee has not file her return of income for the year under consideration and has sold immovable property for Rs.1,37,12,498/-, during the year under consideration, proceedings u/s 147 of the Act were initiated and notice u/s 148 of the Act was issued on 30/03/2018. However, no compliance was made by the assessee to the aforesaid notice even after the reminder. Accordingly, the Assessing Officer ("AO") issued notice intimating the assessee to comply with notice u/s 148 of the Act failing which the assessment shall be completed ex parte u/s 144 of the Act. In absence of any compliance from the assessee, the AO proceeded to complete the assessment on best judgment basis u/s 144 of the Act and vide order dated 21/12/2018 passed u/s 144 read with section 147 of the Act made the addition of the entire consideration of Rs.1,37,12,498/- from the sale of immovable property.

3. The learned CIT(A), vide impugned order, dismissed the appeal file by the assessee on the basis that same has been filed beyond the limitation period without proving sufficient cause for the delay. Being aggrieved, the assessee is in appeal before us.

4. During the hearing, the learned AR submitted that the assessee is a house wife and is a Sr. Citizen. The learned AR submitted that the assessee has not sold any immovable property during the year under consideration and her PAN number was misused by someone while registering the immovable

property, whose sale consideration has been added in her hand. It was further submitted that since the assessee was undergoing the treatment for cancer and is an illiterate person, she could not respond to the notices issued during the assessment proceedings.

5. From the perusal of the assessment order, we find that merely on the basis of the information received from I-tax net (NMS Cycle-2), the AO initiated the proceedings u/s 147 of the Act, and made the addition of the entire sale consideration of Rs.1,37,12,498/- in the hands of the assessee. We further find that even though there was no response by the assessee to the various notices issued during the assessment proceedings, however the AO did not conduct any independent inquiry, least seeking information from the Registrar regarding location of the property, details of the purchaser(s), date of sale transaction, copy of sale deed, etc. The learned DR also could not bring any material on record regarding any such independent inquiry conducted by the AO. Therefore, in the interest of justice and fair play, we deem it appropriate to restore this issue to the file of the AO for *de novo* adjudication, as per law, after examining and verifying the details of the impugned sale transaction of immovable property. We further direct the AO to seek the complete information from the concerned Registrar regarding the aforesaid sale transaction. Needless to mention no order shall be passed without affording reasonable and adequate opportunity of being heard to the assessee. With above direction, the impugned order is set aside and the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 04/06/2024

**Sd/-**  
**NARENDRA KUMAR BILLAIYA**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**SANDEEP SINGH KARHAIL**  
**JUDICIAL MEMBER**

**MUMBAI, DATED: 04/06/2024**

Vijay Pal Singh, (Sr. PS)

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

True Copy

By Order

Assistant Registrar  
ITAT, Mumbai