

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "A", MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER**

**AND**

**SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER**

**ITA NO. 532/MUM/2024 (A.Y: 2012-13)**

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| <b>SMITA HARGOVIND SHARMA</b><br>A/6/504, Millenuim Towers<br>Sector 9, Sanpada<br>Navi Mumbai – 400705<br>Maharashtra<br><br><b>PAN: CLXPS5858J</b> | v. | <b>ITO-28(3)(3)</b><br>3 <sup>rd</sup> Floor, Tower 6<br>Vashi Station Complex<br>Vashi, Navi Mumbai – 400705<br>Maharashtra |
| <b>(Appellant)</b>   |    | <b>(Respondent)</b>  |

|                                      |   |                            |
|--------------------------------------|---|----------------------------|
| <b>Assessee Represented by</b>       | : | <b>Ms. Naina Chaurasia</b> |
| <b>Department Represented by</b>     | : | <b>Shri Harmesh Lal</b>    |
|                                      |   |                            |
| <b>Date of conclusion of Hearing</b> | : | <b>04.06.2024</b>          |
| <b>Date of Pronouncement</b>         | : | <b>04.06.2024</b>          |

**ORDER**

**PER NARENDRA KUMAR BILLAIYA (AM)**

1. This appeal by the assessee is preferred against the order dated 22.12.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y.2012-13.

2. The sum and substance of the grievance of the assessee is that the Ld. CIT(A) erred in upholding the assessment by an exparte order

confirming the addition of ₹.33,58,080/- made under section 68 of Income-tax Act, 1961 (in short "Act") as unexplained cash credit.

**3.** Briefly stated the facts of the case are that the assessee filed her return of income electronically which was selected for scrutiny assessment on the basis of information available in AIR. During the course of the scrutiny assessment proceedings, the assessee was asked to explain the deposit of ₹.33,58,080/- in her bank account with Indian Overseas Bank. On receiving no plausible reply, the Assessing Officer made the addition of ₹.33,58,080/- as unexplained cash credit under section 68 of the Act.

**4.** Assessee challenged the addition before the Ld. CIT(A) but without any success.

**5.** Before us, the counsel vehemently stated that the notices issued by the Ld. CIT(A) were not served upon the assessee and whenever the assessee received the notices adjournment was taken. The counsel pointed out that documentary evidences which the assessee wanted to file before the Ld. CIT(A) could not be filed as the Ld. CIT(A) has proceeded by dismissing the appeal exparte. The counsel further stated that the assessee has all the evidences which she wanted to file before

Assessing Officer but because of insufficient opportunity the evidences could not have been filed. The Ld. DR strongly supported the findings of the Assessing Officer and fairly stated that the evidences may be verified by the Assessing Officer.

**6.** We have carefully considered the orders of the authorities below. We have also perused the Paper Book containing 125 Pages. We are of the considered view that these evidences need to be verified by the Assessing Officer. Therefore, in the interest of justice and fair play, we restore the issues to the file of the Assessing Officer. The assessee is directed to file the documentary evidences in support of her claim and Assessing Officer is directed to examine the same and decide the issue afresh after giving a reasonable and adequate opportunity of heard to the assessee.

**7.** In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 04<sup>th</sup> June, 2024.

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

Mumbai / Dated 04.06.2024  
Giridhar, Sr.PS

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

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**