

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B": NEW DELHI  
BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 2821/Del/2022  
(Assessment Year: 2012-13)**

Geeta Sharma, 89/Shobha Pur, Meerut  (Appellant) <b>PAN:EEDPS3309D</b>	Vs.	AO, Ward-2(1), Meerut  (Respondent)
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Assessee by :	Shri Keshav Kumar Garg, Adv
Revenue by:	Shri Vivek Kumar Upadhyay, Sr. DR
Date of Hearing	08/04/2024
Date of pronouncement	05/07/2024

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.2821Del/2022 for AY 2012-13, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC' in short] in Appeal No. DIN & Order No: ITBA/NFAC/S/250/2023-24/1046145100(1) dated 30.09.2022 against the order of assessment passed u/s 147 r.w.s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 19.09.2019 by the Assessing Officer, ITO, Ward-1(2), Meerut (hereinafter referred to as 'Id. AO').

2. Though the assessee has raised several grounds of appeal, the only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in confirming the addition made on account of unexplained investment made u/s 69 of the Act towards purchase of

immovable property in the sum of Rs. 21,90,100/- in the facts and circumstances of the instant case.

3. We have heard the rival submissions and perused the material available on record. The assessee is an agriculturist and not assessed to income tax. Based on the Non PAN AIR information received by the Id AO stating that the assessee had purchased an immovable property for Rs. 1,02,43,000/- during the year under consideration and also had paid stamp duty of Rs. 7,07,500/- and the Id AO based on the copy of purchase deed received from Deputy Registrar confirming the aforesaid facts, proceeded to add 1/5<sup>th</sup> value of the property, being the assessee's share thereon, as unexplained investment u/s 69 of the Act in the sum of Rs. 21,90,100/-. No explanation was offered by the assessee before the Id AO as it was submitted that no notice was served on the assessee. The assessee preferred an appeal before the Id NFAC. Before the Id NFAC, it was submitted that the assessee, being an agriculturist, had never filed any income tax return and had not received any notice from the Income Tax Department at all. The only source of income is income from agricultural lands owned by the family. It was submitted that during the year, the assessee's husband Mr. Surender Pal Sharma sold some agriculture land which was in the joint name with his other brothers. The sale proceeds received thereon was reinvested by Mr. Surender Pal Sharma in the joint name of his wife by purchasing another agricultural land. This could not be properly explained before the Id AO as no notice was served on her. The Id NFAC however did

not agree to the contentions of the assessee and proceeded to confirm the addition made by the Id AO.

4. It is not in dispute that the assessment was framed ex parte as the assessee was not in receipt of notice from the Id AO. Assessee does not have any taxable income as such being an agriculturist, considering the totality of facts and circumstances of the case, we deem it fit and appropriate in the interest of justice and fair play, to restore the appeal to the file of the Id AO for de novo adjudication in accordance with law. The assessee is at liberty to file further evidences, if any, in support of her contentions. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 05/07/2024.

-Sd/-  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated:05/07/2024  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi