

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH MUMBAI**  
**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**  
**AND**  
**SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No. 2235/MUM/2024**  
**Assessment Year: 2013-14**

Ansuya Bharat Patel, Takshila, Opp. Mahakali Road, Near Holi Spirit Hospital, Andheri East, Mumbai – 400 093  (PAN : ARHPP0619E)  <b>(Appellant)</b>	Vs.	Income Tax Officer, Ward – 1(1), Dehradun     <b>(Respondent)</b>
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**Present for:**

Assessee : Shri Satyaprakash Singh  
Revenue : Shri Manoj Kumar Sinha, Sr.DR

Date of Hearing : 29.07.2024  
Date of Pronouncement : 30.07.2024

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, vide order no. ITBA/NFAC/S/250/2023-24/1062535904(1), dated 13.03.2024 passed against the assessment order by the Income Tax Officer, Ward-1(1), Dehradun, u/s. 147 r.w.s. 144 of the Income-tax Act (hereinafter referred to as the "Act"), dated 01.01.2018 for Assessment Year 2013-14.

2. Grounds taken by the assessee are reproduced as under:

Ground no. 1: Natural Justice

1.1 In the facts and circumstance of the case, and in law, the CIT(A) order framed is bad. Illegal and void as it is not framed in the accordance with the law and the legal requirement under the Income Tax Act, 1961

1.2 It is submitted that in the facts and the circumstance of the case, and in law, the assessment so framed be held as bad and illegal, as the same is framed in breach of principles of natural justice and without application of mind to the facts on record.

1.3 The learned CIT(A) erred in nor granting proper, sufficient and adequate opportunity of being heard to the appellant while framed the order

Ground no. 2: Remand back to CIT(A)

2.1 The learned Appellant prayed for one final opportunity to be given before the learned commissioner of Income Tax (A)

2.2 The learned Appellant that it will not take any adjournment before the Leaned CIT(A) and would co-operate in the early disposal of the appeal before the learned CIT(A)

Ground no. 3: Addition of Rs. 51,00,000/-

3.1 The learned CIT(A) erred in accepting the amount deposited jointly in the name of learned appellant and her husband Bharat Patel as appellant Income.

3.2 The learned CIT(A) erred in not accepting the facts that FD were made jointly made in the appellant name out of the proceed received by her appellant husband from full and final settlement received from OCGS company after retirement.

3.3 The learned CIT(A) erred that proceed received from full and final settlement is already been taxed in learned appellant husband income tax return.

3. Ground No.1 and 2 with their sub-grounds taken by the assessee, all relate to violation of principles of natural justice, not giving adequate opportunity of being heard to the assessee.

4. At the outset, we note that the impugned assessment order was passed u/s. 144 r.w.s. 147 of the Act. In the assessment proceedings, ld. Assessing Officer had called for details and explanation in respect of source of deposit of Rs. 11 lakhs in HDFC bank and Rs.40 lakhs in Bank of Baroda for which assessee failed to make any submissions,

leading to the said addition. The impugned assessment order was passed on 26.12.2017 for which the first appeal was filed on 12.11.2018, during the time when the first appellate proceedings were undertaken in physical mode. Subsequently, in September 2020, faceless regime of first appellate proceedings was commenced and the pending appeals were transitioned to new faceless regime. In the first appellate order, Id. CIT(A) has observed that assessee is a senior citizen and was not aware about the assessment order passed u/s. 144 r.w.s.147, since it was issued at the Dehradun address though she is currently residing in Mumbai. She came to know about the said assessment only when demand notice was received by her from CPC, Bengaluru. Non compliance of the date of hearing continued at the first appellate stage also and the appeal was dismissed.

5. Before us, Id. Counsel for the assessee prayed for restoring the matter back to the file of the Id. CIT(A) owing to the age and health factor of the assessee. He assured the Bench of due compliance of the notices, of hearing as and when the same are fixed.

6. Per contra, Id. Sr. DR objected on the prayer so made by the Id. Counsel and placed reliance on the orders of the authorities below.

7. We have heard the rival contentions and perused the material on record. From the order of the Id. CIT(A), we note that assessee is a senior citizen and owing to her age and health factor as well as transitioning of appeal adjudication method from physical to faceless regime, necessary compliance could not be made which led to *ex-parte* dismissal of the appeal. Considering the facts on record and in the interest of justice and fair play, we find it appropriate to remit the matter back to the file of Id. CIT(A) for *denovo* meritorious adjudication

on the grounds of the appeal taken at the first appellate stage. We also direct the assessee to be diligent and cooperative in attending the hearings and make her submissions for expeditious and effective disposal of the appeal. She should not seek adjournments unless warranted by compelling reasons.

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

Order is pronounced in the open court on 30 July, 2024

Sd/-  
(Pavan Kumar Gadale)  
Judicial Member

Sd/-  
(Girish Agrawal)  
Accountant Member

***Dated: 30 July, 2024***

*MP, Sr.P.S.*

**Copy to :**

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

BY ORDER,

(Dy./Asstt.Registrar)  
ITAT, Mumbai