

**IN THE INCOME TAX APPELLATE TRIBUNAL “PATNA” BENCH,  
VIRTUAL HEARING AT KOLKATA**

**Before  
Shri Rajpal Yadav, Vice President, and  
Dr. Manish Borad, Accountant Member**

**I.T.A. No.424/Pat/2024  
Assessment Year: 2018-19**

***Kumari Alpana,*** ..... ***Appellant***  
***(PAN: BRRPA8862K)***

***Vs.***

***Income Tax Officer, Ward-2(2), Chapra .....*** ***Respondent***

**Appearances by:**

*Shri Narendra Kumar, Advocate appeared for Appellant.  
Shri Ashwani Kr. Singhal, JCIT, appeared for Respondent.*

Date of concluding the hearing : 20.06.2024

Date of pronouncing the order : 23.08.2024

**ORDER**

**Per Dr. Manish Borad, Accountant Member :**

This appeal filed by the assessee pertaining to the Assessment Year (in short “AY”) 2018-19 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the “Act”) by Ld. Commissioner of Income-tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [in short Ld. “CIT(A)”] dated 20.03.2024 arising out of the assessment order framed u/s. 147 read with section 144 of the Act dated 15.02.2023.

2. Though the Assessee has raised 7 grounds of appeal main grievance of the assessee is that Ld. CIT(A) and Ld. AO has not given sufficient opportunity to the assessee to justify her case and the impugned order as well as the assessment order is liable to be set aside. The Ld. Counsel for the assessee vehemently argued referring to

the statement of facts as well as paper book containing 96 pages filed in support of its claim that the credit appearing in the State Bank of India are duly explained. He submitted that the assessee Kumar Alpana is the CSP operator of SBI, Amnour Branch under Save Solution Private Ltd. Copies of certificate of training and certificate having been appointed as CSP Operator, SBI Amnour Branch also placed in the paper book.

3. On the other hand, the Ld. DR stated that the assessee had not placed any details before the lower authorities and failed to appear various opportunity given.

4. We have heard the rival contention and perused the material placed before us. We notice that the assessee is an individual and did not file income tax return. Information received under Risk Management Strategy formulated by CBDT under the head RMS that huge cash withdrawal of Rs.2,07,16,909/- has been made from the bank account of the assessee held with State Bank of India and also there are cash deposits also. The Ld. AO issued notice u/s. 148 of the Act followed by notices u/s. 142(1) and 143(2) of the Act and other show cause notices. But due to non-compliance to any notices the Ld. AO came to the conclusion that the assessee has no explanation about the alleged withdrawal from the bank as well as cash deposit and accordingly treated them as unexplained u/s. 69A of the Act and made addition of Rs.2,08,05,409/-.

5. Further, the assessee challenged the order of the AO before the Ld. CIT(A) but even after filing the appeal, the assessee made no compliance on the date of hearing fixed on 30.03.2024. As a result, Ld. CIT(A) came to the conclusion that the assessee is not interested in pressing the appeal and accordingly, all the grounds raised by the assessee were dismissed.

6. Before us, Ld. Counsel for the assessee had filed various documents including deed of agreement, certificate given by Save Solution Private Ltd. in favour of the assessee authorising to take over the charge of the CSP, certificate given by State Bank of India certifying the assessee to be a CSP operator of SBI, Amnour Branch (02901) under Save Solution Private Ltd., training certificate and the bank statement. Based on these documents it is pleaded that the assessee had sufficient explanation for the alleged cash deposit and other entries in the bank account. However, since the assessee failed to appear before Ld. CIT(A) and could not file any additional evidence, we, in the interest of justice and being fair to both the parties decide to restore all the issues raised on merit to the file of the Ld. CIT(A) before whom assessee shall furnish all these evidences which are placed before us. If needed, Ld. CIT(A) may call for a remand report from the jurisdictional AO who can verify the veracity of the claim made by the Assessee. Thereafter, the ld. CIT(A) through a speaking order can decide the issues on merits in accordance with law. Needless to mention that assessee be provided sufficient opportunity of being heard and assessee is also directed not to take any adjournment unless otherwise required for reasonable cause.

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

Order is pronounced in the open court on 23<sup>rd</sup> August, 2024.

Sd/-  
[Rajpal Yadav]  
Vice President

Sd/-  
[Dr. Manish Borad]  
Accountant Member

Dated: 23rd August,2024

*J.D. Sr. PS.*

*Copy of the order forwarded to:*

1. **Appellant – Kumari Alpana, D/o Mahesh Singh, resident of Village Sirsia Jagdeo, Husseepur, P.S. Marhorha, Dist. Saran-841419, Bihar. .**
2. **Respondent – ITO, Ward-2(2), Chhapra, Dist. Saran, Bihar**
3. CIT(A), NFAC, Delhi
4. CIT-
5. Departmental Representative
6. Guard File.

*True copy*

By order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata