

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**

**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No.108/Ind/2024**  
**Assessment Year: 2017-18**

Late Sudha Mishra (Through Legal Heir Shri Nishant Mishra), A-19, Minal Residency, J.K. Road, Bhopal (Assessee/Appellant)	<b><u>बनाम/</u></b> <b><u>Vs.</u></b>	Income-tax Officer, 5(2), Bhopal (Revenue/Respondent)
<b>PAN: BXZPM5593B</b>		
Assessee by	Shri N.D. Patwa, AR.	
Revenue by	Shri K.Bala Murli Krishna, Sr. DR	
Date of Hearing	22.08.2024	
Date of Pronouncement	29.08.2024	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by appeal-order dated 30.01.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 15.12.2019 passed by learned ITO, 5(2), Bhopal ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2017-18, the assessee has filed this appeal.

2. The assessee 'Smt. Sudha Sharma' has already expired on 11.05.2022. Hence, the Form No. 36 (appeal memo) originally filed has been

revised by legal heir Shri Nishant Sharma. The revised Form No. 36 is taken on record and the title of case is also changed in system by registry. The updated title is mentioned in the beginning of this order.

3. On hearing learned Representatives of both sides, it emerges that the CIT(A) has dismissed first-appeal *ex-parte* qua assessee for the reason that the assessee did not make any submission before him despite opportunities given. It is further observed that the CIT(A) has simply confirmed the order passed by AO and thereby upheld the additions but the grounds/issues raised by assessee in first-appeal requires an apt adjudication by CIT(A) on merit and in accordance with section 250(6). At the same time, it is also urged by Ld. AR for assessee that the AO has made addition of Rs. 17,40,000/- on account of unexplained deposits in bank a/c u/s 69A but the assessee is a lady who carried the business of boutique jobs for about 25 years and the assessee also had agricultural income. Therefore, the assessee accumulated savings in cash and had to deposit in bank a/c due to declaration of demonetization. The assessee made these submissions to AO in initial submissions but ultimately could not respond to the show-cause notice issued by AO for making further submissions which has led the AO to make addition. Ld. AR submitted that assessee is ready and willing to make representation before AO if an opportunity is given and hence prays that the present matter should be remanded to AO for a proper adjudication. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct

the assessee to represent his case before AO and do not seek unnecessary adjournments.

3. In view of consensus by both sides and also having regard to the principle of natural justice and fair play, we deem it fit to give one more opportunity to assessee so that the assessee can represent his case before AO for a proper adjudication. Accordingly, we remand this matter back to the file of AO for a proper adjudication on merit after giving opportunity of hearing to the assessee, uninfluenced by his earlier order in any manner. The assessee is also directed to ensure participation in the hearings as may be fixed by AO and do not seek unnecessary adjournments failing which the AO shall be at liberty to pass appropriate order in accordance with law.

**4. Resultantly, this appeal is allowed for statistical purpose.**

Order pronounced in open court on 29.08.2024

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER  
Indore

दिनांक /Dated : 29.08.2024

CPU/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

By order  
Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore