

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.3455/M/2024  
Assessment Year: 2012-13**

<b>Ms. Santosh Kumari Bhatia,</b> 102 Landmark Building, Plot No.12, NS Road No.5, Juhu Scheme, Mumbai Maharashtra- 400 056 <b>PAN: ABDPB6085G</b>	Vs.	<b>Income Tax Officer- 14(1)(1),</b> Room No.431, 4 <sup>th</sup> Floor, Aaykar Bhavan, Maharishi Karve Road, Mumbai Maharashtra-400 020
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Brijesh Vyas, A.R. &  
Shri Himanshu Gandhi, A.R.

Revenue by : Ms. Nayana Krishnakumar, Sr. A.R.

Date of Hearing : 27 . 08 .2024

Date of Pronouncement : 30 . 08 .2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 18.06.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2012-13.

**2.** At the outset, we observe that in the instant case the Assessing Officer (AO) vide order dated 30.12.2019 u/s 143(3) r.w.s. 147 of the Act has made the additions of Rs.67,92,036/-, Rs.48,99,400/- & Rs.22,753/- respectively u/s 69A and on account of other sources. The Assessee, being aggrieved, challenged the aforesaid additions before the Ld. Commissioner who vide impugned order dismissed the appeal of the Assessee and consequently upheld the aforesaid additions.

**3.** The Assessee, being aggrieved, is in appeal before us. The Ld. Counsel of the Assessee has out rightly submitted that though the Assessee had initially filed an application for Vivad Se Vishwas Scheme (VSVS) 2020 and therefore sought for withdrawal of the appeal filed before the Ld. Commissioner, however due to financial crunches failed to deposit the entire amount of tax. Whatsoever it may be, it is a fact that the Ld. Commissioner before deciding the appeal of the Assessee in the appellate proceedings except issuing a notice dated 19.02.2021 during the Covid-19 period which resulted into non-compliance due to pandemic, has not issued any notice for the hearing and therefore one more opportunity may be given to the Assessee to represent her case by remanding the case before the Ld. Commissioner for decision afresh, with liberty to the Assessee avail the VSVS recently introduced in 2024. Considering the peculiar facts and circumstances of the case, we deem it appropriate to afford one opportunity to the Assessee to represent her case before the Ld. Commissioner. **Thus**, the case is remanded to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity to the Assessee to substantiate her claim.

We clarify that in case of any further default the Assessee shall not be entitled for any leniency.

**4.** The Assessee would be at liberty to avail the benefits of VSVS introduced in 2024, if desires so, during the appellate proceedings before the Ld. Commissioner.

**5.** In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

**Order pronounced in the open court on 30.08.2024.**

**Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.