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**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'B' Bench, Hyderabad**

**BEFORE SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER AND**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No.638/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2013-14)

|   |                            |   |
|---|----------------------------|---|
| Shilpaja Tunga, Nellore.<br>PAN: AHAPT5943Q | <b>Vs.</b>                 | Income Tax Officer,<br>Ward 1, Nellore. |
| (Appellant)                                 |                            | (Respondent)                            |
|   |                            |   |
| निर्धारिती द्वारा / Assessee by:            | Shri M.V. Prasad, Advocate |   |
| राजस्व द्वारा / Revenue by::                | Shri Srikanth Reddy Y, DR  |   |
|   |                            |   |
| सुनवाई की तारीख / Date of hearing:          | 05/09/2024                 |   |
| घोषणा की तारीख / Pronouncement:             | 06/09/2024                 |   |

**आदेश/ORDER**

**PER SHRI PRAKASH CHAND YADAV, J.M:**

The present appeal of the assessee is arising from the order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dt.10.05.2024 having DIN No.ITBA/NFAC/S/250/2024-25/1064801638(1) and relates to Assessment Year 2013-14.

2. The brief facts of the case are that the assessee, an Individual, could not file her return of income for the impugned year. Thereafter on the basis of an information, revealing that the assessee had deposited huge cash amounting to Rs 2,35,99,600/ in her Andhra Bank Account, the case of the

assessee has been reopened under section 148 of the Act vide notice dated 29.03.2021. Thereafter the AO issued several notices. However, no one appeared from the side of assessee, as her husband and only son aged around 21 expired and there was no one to take carer of her. In this background the Assessing Officer presuming the amount as unexplained added the entire deposit of cash as unexplained u/s.69A to her income.

3. Aggrieved by the order of Assessing Officer, the assessee filed an appeal before the Ld. CIT(A) who observed that assessee could not appear despite issuance of so many notices of hearing of appeal. At last the CIT(A) dismissed the appeal of the assessee ex-party.

3. At the outset, learned counsel for the assessee submitted that the Ld. CIT(A) has not provided sufficient opportunity of hearing to the assessee and prayed that the order of Ld. CIT(A) be set-aside and the matter may kindly be restored to the file of AO for fresh adjudication. Counsel for the assessee further made a statement at Bar that only 1,80,000/- had been deposited by her and not 2,35,99,600/-.

4. Per contra, the Ld. DR relied upon the orders of authorities below. He opposed for setting aside the matter to the file of Assessing Officer/Ld. CIT(A).

5. We have heard rival contentions of both the parties and perused the material on record. After considering the rival submissions, we observe that though the CIT(A) has mentioned that he has issued so many notices to the assessee, yet he failed to point out as to whether any notice of hearing has ever been served on assessee. Further the CIT(A) has also overlooked the provisions of section 250(6) which provide that CIT(A) while adjudicating an appeal will decide every contention of the assessee, and that too with reasons. Be that as it maybe, we observe that **as page number 4 of the CIT(A)**. The Ld CIT(A) has noted the submissions of assessee vis-à-vis deposit in bank to the tune of Rs1,80,000/-. However, the CIT(A) has not decided the factual truth, seeking remand report from the AO. Therefore, in the interest of justice we remit the issue to the file of AO with a direction that if the assessee able to establish that the amount deposited is only 1,80,000/- then no addition is warranted, having regard to the fact that this case is prior to the period of demonetisation. It is also directed that in the set-aside proceedings the AO would not touch any other issue which does not form part of reasons recorded.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 6th Sept., 2024.**

Sd/-

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Sd/-

**(PRAKASH CHAND YADAV)**  
JUDICIAL MEMBER

Hyderabad.

Dated: 06.09.2024.

*\* Reddy gp*

**Copy of the Order forwarded to :**

1. Shilpaja Tunga, 22-2-1475, Nirmal Nagar, Balaji Nagar, Nellore-524002
2. ITO, Ward 1, Nellore.
3. Pr.CIT, Nellore.
4. DR, ITAT, Hyderabad.
5. Guard file.

//True Copy//

BY ORDER,