

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: HYBRID MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य  
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 715/Chd/2023  
निर्धारण वर्ष / Assessment Year : 2010-11

Bachan Kaur H.No. 132, Ward No. 14, Fouji Plot, Gulha Road, Pehowa, Kurukshetra- Haryana-136128	बनाम	The ITO Ward-1, Kurukshetra
स्थायी लेखा सं. / PAN NO: BZHPK1859E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by : Shri Danish Abdullah, JCIT, Sr. DR  
सुनवाई की तारीख / Date of Hearing : 09/09/2024  
उद्घोषणा की तारीख / Date of Pronouncement : 13/09/2024

**आदेश / Order**

**PER PARESH M. JOSHI, J.M. :**

This is an appeal filed by the Assessee under section 253 of the Income Tax Act, 1961. The relevant Assessment Year is 2010-11. The Assessee is aggrieved by the order bearing No. ITBA/NFAC/S/250/2023-24/1057181465(1) dt. 18/10/2023 of Ld. CIT(A) which is hereinafter referred to as the "**impugned order**".

**Factual Matrix**

2. The case of the Assessee was reopened u/s 147 on the basis of **AIR** information that there were **certain cash deposits** in her saving bank A/c maintained with bank State Bank of India, Pehowa. Thereafter notices were issued u/s 142(1) and in the absence of any explanation submitted by the Assessee, **an exparte order** has been passed **u/s 144** of the Act, wherein the Ld. AO made an **addition of Rs 29,50,000/-** treating the deposits in the bank account as income from undisclosed sources in absence of any explanation

submitted by the Assessee. Against the impugned assessment order, the Assessee moved in appeal before the Id. CIT(A) under National Faceless Appeal Centre wherein again, there was non compliance on the part of the Assessee and by referring to the material on record, the Id CIT(A) has confirmed the addition. Hence this appeal.

3. The assessee has raised following grounds of appeal before us:

1. *That on the facts and circumstances of the case as well as in law, the **Appellant could get a chance to submit her submission before the learned CIT (A) due to her illness and death of her husband and the Id. CIT(A) has erred in passing the exparte order, without granting the sufficient opportunity of being heard to the Appellant.***

2. *That on the facts and circumstances of the case as well as in law, the learned CIT (A) has erred in confirming the action of the learned Assessing Officer in making an addition of Rs. 29,50,000/- u/s 69 of the Income Tax Act, 1961 by treating the deposits in the bank account as income from undisclosed sources.*

3 *That the Appellant craves leave to amend, alter, add or delete all or any of the above grounds of appeals.*

### **Record of Hearing**

4. That the hearing in the matter took place before this Tribunal on 09/09/2024 when nobody appeared for and on behalf of the assessee. The Ld. DR brought to our notice that both the orders of lower authorities are exparte and left it to this Tribunal to pass an appropriate order as per law.

### **Findings and Conclusions**

5. We have perused the records of the case. We have noticed that it is averred **that assessee was not well and her husband is no more**. Under these circumstances she could not pursue any proceedings before lower authorities diligently. We therefore set aside the impugned order and remand the case back to the file of Ld. CIT(A) who would give final opportunity to her to present

her contentions and to thereafter pass a speaking order on merits. We direct assessee to cooperate with Department.

### Order

6. In result, the impugned order is set aside as and by way of remand.
7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 13/09/2024

Sd/-

विक्रम सिंह यादव  
( VIKRAM SINGH YADAV )  
लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

परेश म. जोशी  
( PARESH M. JOSHI )  
न्यायिक सदस्य / JUDICIAL MEMBER

AG

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar