

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD**

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

ITA No.748/Hyd/2024		
Assessment Year: 2017-18		
Pavitra Sangala, Warangal. PAN : AYRPS2871C (Appellant)	Vs.	The Income Tax Officer, Ward 2, Warangal. (Respondent)
Assessee by:	Shri M. Poorna Chander Rao, CA	
Revenue by:	Shri Kumar Aditya, SR-DR.	
Date of hearing:	01.10.2024	
Date of pronouncement:	23.10.2024	

ORDER

PER MADHUSUDAN SAWDIA, A.M.

This appeal is filed by Pavitra Sangala, Warangal ("the assessee"), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 10.05.2024 for the A.Y. 2017-18.

2. At the outset, it is seen that, there is a delay of 29 days in filing of this appeal for which the assessee has filed a condonation petition along with affidavit explaining the reasons for such delay. After considering the contents of the condonation petition and after hearing the learned DR, the delay of 29 days in filing of this appeal is condoned and the appeal is admitted for adjudication.

3. The brief facts of the case are that the assessee is an individual filed her return of income for A.Y. 2017-18 on 18.03.2018 declaring a total income of Rs.4,77,160/-. During the year under consideration the assessee had deposited cash of Rs.45,59,000/- in her bank account during the demonetization period. The case of the assessee was taken for scrutiny and various notices were issued by the Learned Assessing Officer (“Ld. AO”) from time to time. However, the assessee did not made any compliances to the said notices. Consequently the Ld. AO completed the assessment u/s. 144 of the Income Tax Act, 1961 (“the Act”) on 17.12.2019 making an addition of Rs.4,79,38,041/- u/s.69A of the Act on account of total credit of Rs.4,79,38,041/- in the assessee’s bank account, which were not explained by the assessee.

4. Feeling aggrieved by the order of the Ld. AO the assessee filed appeal before the Ld.CIT(A). During the appellate proceedings the assessee filed some additional evidence before the Ld.CIT(A). The Ld.CIT(A) dismissed the appeal of the assessee contending that no petition for admission of additional evidence were filed by the assessee. Further he also contended that the additional evidences were not complete and haphazard.

5. Feeling aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before us, contending that the revenue authorities did not provide sufficient opportunity to the assessee

to submit explanations/evidence in support of the addition made by the Ld. AO. It is further contended that the revenue authorities have passed the order without providing proper opportunity. The Ld. AR further submitted that the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could not submit the explanations/evidences in support of the addition made by the Ld. AO. By consolidating all the grounds, he further submitted that given an opportunity, the assessee is now ready to produce all such details and conduct the proceedings diligently and get the matter disposed of on merits. He also submitted that, the case of the assessee has not been prosecuted at the Ld. AO level, therefore their case may be remanded back to the file of the Ld. AO.

6. Per contra, Ld. DR placed heavy reliance on the orders of the authorities below, and submitted that sufficient opportunity has already been given by the authorities, but the assessee failed to avail the same. He opposed the grant of further opportunity to the assessee.

7. We have heard the rival contentions and also gone through the record in the light of the submissions made on either side. It could be seen from the orders of the revenue authorities that in spite of many opportunities given, the assessee failed to produce the explanations/evidence in support of the addition

made by the Ld. AO, which resulted in passing the orders without consideration thereof. It is a fact that the assessee does not stand to gain by not producing such documents. Be that as it may, now the assessee is ready to produce all such documentary evidence in support of his contentions and get the matter disposed of on merits. The highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, we are of the view that fresh opportunity should be given to the assessee and, accordingly, we set aside the impugned order and restore the issue to the file of the Ld. AO for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

8. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Open Court on 23rd October, 2024.

Sd/-

Sd/-

(PRAKASH CHAND YADAV,)
JUDICIAL MEMBER

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated 23rd October, 2024.
** Reddy gp, Sr.P.S.*

Copy to:

S.No	Addresses
1	Pavitra Sangala, 2-5-531/2, S V Colony, RoadNo.4, Adalat Back Side, Hanamkonda, Warangal-506001
2	The Income Tax Officer, Ward 2, Warangal.
3	PrI.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order