

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 225/PAT/2024  
Assessment Year: 2012-2013**

**Renu Singh,.....Appellant  
Akashwani Road, Opp. Vishal Apptt.,  
Khajpura, Rajabazar,  
Shastri Nagar, Patna-800014, Bihar  
[PAN:BEVPS2633R]**

**-Vs.-**

**Income Tax Officer,.....Respondent  
Ward-5(5), Patna,  
Bihar**

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

*Shri Ajay Kr. Shukla, JCIT, Sr. D.R., appeared on behalf  
of the Revenue*

**Date of concluding the hearing: November 25, 2024**

**Date of pronouncing the order: December 10, 2024**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 17<sup>th</sup> October, 2023 passed for Assessment Year 2012-13.

2. The appeal is time barred by 39 days in filing the appeal by the assessee. However, the assessee filed a condonation petition saying that due to her ill health, she is not able to file the appeal within time and was not aware of the order of Id. CIT(Appeals). Therefore, there is no negligence or laches on the part of the assessee.

3. Considering the facts and circumstances of the case, the reasons mentioned in the petition, we are inclined to condone the delay since the assessee has established sufficient cause to condone the delay. Hence the delay is condoned.

4. The assessee is an individual and has invested in share trading for an amount of Rs.1,14,13,751/- for the Financial Year 2012-13. The assessee did not file any return of income. A notice under section 147 of the Act was issued, but the assessee did not file any return of income. Thereafter a notice under section 143(2) was issued but no reply was submitted by the assessee. A show-cause notice under section 271(1)(b) dated 19.09.2019 for imposition of penalty for non-compliance with notice under section 142(1) was also issued to the assessee, but the assessee failed to comply with all the notices. On the basis of non-compliance of the assessee and in the absence of information from the National Stock Exchange, the Id. Assessing Officer was under the view that investment in share trading amounting to Rs.1,14,13,751/- was unexplained investment of the assessee and made an addition under section 69 of the Act.

5. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals), but inspite of issuance of several notices by the ld. CIT(Appeals), the assessee did not appear. Therefore, considering the facts and circumstances of the case and material available on record, the ld. CIT(Appeals) confirmed the addition made by the ld. Assessing Officer.

6. On being aggrieved, the assessee preferred an appeal before the Tribunal raising various grounds of appeal, which are challenging the *ex-parte* order passed by the ld. CIT(Appeals) as well as ld. Assessing Officer.

7. There is no representation from the assessee inspite of receipt of the notice. We have heard the ld. D.R. It was the submission of the ld. D.R. that the ld. CIT(Appeals) has given sufficient opportunities but assessee failed to appear before the ld. CIT(Appeals). He, therefore, pleaded to uphold the order passed by the ld. CIT(Appeals).

8. We have perused the material available on record. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in

accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**9. In the result, the appeal of the assessee is allowed for statistical purposes.**

Order pronounced in the open Court on 10/12/2024.

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

**Kolkata, the 10<sup>th</sup> day of December, 2024**

*Copies to :(1) Renu Singh,  
Akashwani Road, Opp. Vishal Apptt.,  
Khajpura, Rajabazar,  
Shastri Nagar, Patna-800014, Bihar*

- (2) Income Tax Officer,  
Ward-5(5), Patna, Bihar*
- (3) Commissioner of Income Tax (Appeals);  
National Faceless Appeal Centre (NFAC),  
Delhi;*
- (4) CIT - , Patna;*
- (5) The Departmental Representative;*
- (6) Guard File*
- TRUE COPY**

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**