

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.2208/Bang/2024
Assessment Year: 2017-18

Smt. Radha Lakshmi Mannem W/o Shri Mohan Kumar No.5/9, Church Street, L.R. Puram Joseph Reddy/1/T, St. Thomas Town Post Bangalore 560 084  <b>PAN NO : CWNPM2320J</b>	<b>Vs.</b>	ITO Ward-1(2)(5) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Awinash Mallya, A.R.
<b>Respondent by</b>	:	Sri Ganesh R Gale, Standing counsel for department

<b>Date of Hearing</b>	:	23.12.2024
<b>Date of Pronouncement</b>	:	06.01.2025

**O R D E R**

**PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:**

Present appeal of the assessee is arising from the order of Id. CIT(A) dated 20.9.2024 having DIN & Order No.ITBA/NFAC/S/250/2024-25/1069083184(1) and relates to assessment year 2017-18.

**Facts of the case: -**

2. Brief facts of the case are that the assessee is a lady could not file any income tax return within the prescribed time. Thereafter, the case of the assessee was selected for scrutiny for examining the source of cash deposited by the assessee during the demonetization period. However, the assessee could not appear before the Id. AO in spite of several notices and hence, the AO framed the assessment

order u/s 144 of the Act by adding the entire sum deposited by the assessee in her bank account as unexplained money u/s 69A of the Income Tax Act, 1961 (in short "The Act").

**3.** Aggrieved with the order of AO, the assessee preferred an appeal before the CIT(A). In form number 35 it has been contended that the assessee is computing her income by applying the provisions of section 44AB of the Act and in the impugned year, the income of the assessee was below taxable limit and hence, the assessee could not file the return of income. The assessee has also tried to explain the source of the cash deposit. However, no one appeared before the Id. CIT(A) after filing the appeal. The Id. CIT(A) has issued 3 notices to the assessee but all have been remained un-complied and hence the Id. CIT(A) dismissed the appeal ex-parte.

**4.** Now the assessee has come up in appeal before us and has raised 11 grounds of appeal. However, Id. Counsel for the assessee appearing on behalf of the assessee craved for one more opportunity before the AO for presenting the case in proper manner.

**5.** Id. D.R. relied upon the orders of the authorities below and also contended that some cost may kindly be imposed upon the assessee.

**6.** We have heard the rival submissions and perused the materials available on record. During the course of hearing, we have asked the reason for non-appearance before the Id. CIT(A), to which the Id. Counsel for the assessee contended that the notice of hearing was not served on the assessee. Id. Counsel for the assessee also dawn the attention to the bench towards Form- 35 and contended that it has been specifically mentioned therein that notice of hearing may kindly be sent by a registered post instead of e-mail. We observe

that the Id. CIT(A) has ignored this averment of the assessee vis-à-vis sending of notice of hearing to the assessee via postal modes. The Id. CIT(A) has sent the notices on the e-mail ID provided in the e-mail ID column. Considering the totality of the facts and circumstances of the case, we hereby restore this matter to the file of AO with a cost of Rs.10,000/- to be deposited by the assessee under the head "others". The assessee will show the challan to the AO in the remand proceedings. Needless to say that the AO will provide enough opportunity to the assessee for presenting her case.

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

Order pronounced in the open court on 6<sup>th</sup> Jan, 2025

**Sd/-**  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

**Sd/-**  
**(Prakash Chand Yadav)**  
**Judicial Member**

Bangalore,  
Dated 6<sup>th</sup> Jan, 2025.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**