



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA Nos.475 to 477/CTK/2024**

Assessment Years : 2013-14,2014-15 & 2015-16

Smt Nandita Sau, Ward No.18, Jamunadeipur, Baripada, Dist: Mayurbhanj	Vs.	National Faceless Assessment Centre, Delhi
PAN/GIR No.AZAPS 3148 J		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Somnath Sahu, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 23/01/2025**  
**Date of Pronouncement : 23/01/2025**

**ORDER**

**Per Bench**

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 19.9.2024 in Appeal No.NFAC/2012-13/10125183, NFAC/2013-14/10125189 & NFAC/2014-15/10144061 for the assessment years 2013-14, 2014-15 & 2015-16, respectively.

2. Shri Somnath Sahu, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. Identical grounds have been raised by the assessee in the above three assessment years except variance of addition. Therefore, grounds raised in ITA No.475/CTK/2024 are as under:

"1. That the assessment made by the AO (NFAC) U/s.147/144 dated 25.3.2022 without considering the valid explanation submitted before him and confirmed by the Id CIT(A), NFAC vide order dated 19.9.2024 is illegal, arbitrary, uncalled for not in accordance with law deserves to be quashed.

2. That the assessment order made by the AO and confirmed by the Id CIT(A) is illegal, arbitrary, uncalled for and not tenable in law as the notice u/s.148 issued to the assessee is after the due date is barred by limitation and hence subsequence order of assessment u/s.147/144 dated 25.3.2022 deserves to be quashed.

3. That the addition of Rs.3,27,382/- made u/s.69B as un explained investment without considering the plausible explanation submitted before the AO as it was out of the past withdrawals from bank accounts, past savings and streedhan is illegal, arbitrary, uncalled for and against the principle of natural justice."

4. It was submitted by Id AR that the Id CIT(A) has passed the impugned orders exparte without providing sufficient opportunity of hearing to the assessee thereby confirming the addition made by the Assessing Officer. It was his prayer that the assessee may be granted one more opportunity to represent her case before the Id CIT(A) with documentary evidences in support of the claim.

5. In reply, Id Sr DR supported the order of the Assessing Officer and Id CIT(A).

6. We have considered the rival submissions. A perusal of the impugned order of Id CIT(A), NFAC clearly shows tat the Id CIT(A) has

provided three opportunities i.e. on 9.11.2022, 8.8.2023 and 9.9.2024 and the assessee did not submit any written submissions/reply. It was in this backdrop that the Id CIT(A) proceeded to dispose of the appeals filed by the assessee by confirming the additions made by the AO in the assessment orders. Even the assessment order u/s.147/144 has been passed due to non-compliance by the assessee before the Assessing Officer. It is true that the assessee also did not comply with the notices issued by Id. CIT(A) and did not file the requisite details/documents to support her claims. Under these facts and circumstances and in the interest of justice, the issues in all the appeals are restored to the file of the Id CIT(A) for fresh adjudication on merit in accordance with law after giving opportunities to both the parties. As the assessee has not cooperated either during the reassessment proceedings and first appellate proceedings, a cost of Rs.2000/- is levied per appeal and same is to be deposited in the ITAT Bar Association within two months and the evidence of receipt be produced before the Id CIT(A). Non-payment of the cost would result the appeals of the assessee being treated as dismissed and the orders of the AO and Id CIT(A) upheld. Liberty is granted to the assessee to produce all the relevant documents, evidences and other details as are required to prove her case before the Id CIT(A).

7. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 23/01/2025.

Sd/-  
**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated – 23/01/2025  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Smt Nandita Sau, Ward No.18, Jamunadeipur, Baripada, Dist: Mayurbhanj
2. The Respondent: National Faceless Assessment Centre, Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.Secretary  
**ITAT, CUTTACK**