



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

AND

SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपीलसं./ITA No.693/RJT/2024

Assessment Year: (2011-12)

(Hybrid Hearing)

Kundanben Yogeshkumar Shukla C – 204, Vraj Darshan Residency, Nr. Vraj Chowk Sarthana, Surat – 395006	Vs.	The ITO Ward-3, Junagadh Opp. Bahudin Collage Junagadh – 362001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AADPU782G		
(Appellant)		(Respondent)

Appellant by	: Shri Swati Baid, Ld. A.R.
Respondent by	: Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing	: 19/12/2024
Date of Pronouncement	: 23/01/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee is directed against the order passed by the National Faceless Appeal Centre [(in short “NFAC/Ld. CIT(A)”] vide order dated 09.07.2024, which in turn assessment order passed by Assessment Unit, Income Tax Department / Assessing Officer under section 154 of the Income Tax Act, 1961 (in short “the Act”).

2. Grounds of appeal raised by the assessee are as followed:

1. For that on the facts and in the circumstances of the case, the reassessment order passed u/s 144 r.w.s. 147 is bad in law.

2. For that on the facts and in the circumstances of the case, the reasons recorded by the AO are improper.



3. *For that on the facts and circumstances of the case, there is no nexus between the incriminating documents and the reasons recorded by the AO*
4. *For that on the facts and circumstances of the case, proper approval from the appropriate authority was not taken before initiating the reassessment proceedings*
5. *For that on the facts and circumstances of the case, the CIT(A) was not justified in sustaining the addition of Rs. 10,43,000/- treating the cash deposit in the bank from an unexplained source of income.*
6. *For that on the facts and circumstances of the case, the CIT(A) ought to have considered the fact that the cash deposits in the bank were majorly from the savings made over a period of years*
7. *For that on the facts and circumstances of the case, the CIT(A) was not justified in confirming the order of the AO*
8. *For that on the facts and circumstances of the case, the tax and interest amount calculated in the demand notice are erroneous and incorrect*
9. *The appellant craves leave to add, alter or delete all or any of the grounds of appeal*

3. Briefly facts of the case that the assessee is a retired teacher from a Government school and retired in the year 2003. She has not filed any return of the income. On the basis of information received of deposit of Rs. 12,26,000/-, the AO reopened the assessment for AY 2011-12. As the appellant had not complied to the notices issued, the AO completed the assessment ex-parte wherein the addition of Rs. 10,43,000/- on account of unexplained cash deposit and Rs. 7803/- of interest was added to the total income. Being aggrieved, the appellant filed this appeal before the Ld. CIT(A) and NFAC.

4. That the Ld. CIT(A) has dismissed the appeal. However, Ld. CIT(A) has issued the notices on 26.02.2021, 23.02.2021, 27.02.2024 and 01.07.2024. However, the assessee replied only on 26.02.2021 and 23.02.2021. The last two remain notices dtd. 27.02.2024 and 01.07.2024 are non-complied by the assessee.

5. The assessee filed an appeal before us against the order passed by the Ld. CIT(A) dated 09.07.2024 before us.



6. Ld. AR of the assessee submitted that notice dated 27.02.2024 and 01.07.2024 was not served on the assessee. However, the assessee could not reply the assessment, and also passed as ex-parte order, and the assessee could not reply because the assessee is not known about ITAT Portal.

7. However, Ld. DR for the revenue has submitted that four opportunities given by the Authority. However, Ld. DR has not objected to the request of the assessee/AR.

8. We have heard the both the parties and material available on record. We note that the assessee has only having pension income from the Government School. Since, the assessee is not aware about the online proceeding of the Income Tax Act. Further, the assessee could not reply to the notice. We further note that the notice issued by the Ld. CIT(A) dated 27.02.2024 and 01.07.2024. However, noticed not served on the assessee. The order of the Ld. CIT(A) talked about the issued of notice for hearing. However, the order of Ld. CIT(A) is silent on service of the notice upon the assessee. We have perused and find that the assessee could not get due opportunity to explain his case before the Lower Authority. Hence, we are of the view that the assessee kindly be given one more opportunity to explain his case before the Lower Authority. We hereby quashed the order and remit back the case before the Ld. AO to frame assessment afresh. We are granting an opportunity to the assessee to appeared before the Assessing Officer. After giving due opportunity to the assessee, the assessee filed return of income and submitted the documents asked for by the Ld. AO.

9. Therefore, we are of the view that an opportunity should be given to the assessee to present his case before the Ld. AO. We set aside the order of Ld. AO



and remit the matter back to the file of Ld. AO for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

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

Order pronounced in the open court on 23/01/2025

Sd/-

(Dr. A.L. SAINI)

ACCOUNTANT MEMBER

Rajkot

दिनांक/ Date:23/01/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

Sd/-

(DINESH MOHAN SINHA)

JUDICIAL MEMBER

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot