

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA "SMC" BENCH, VIRTUAL HEARING AT KOLKATA**

**Before  
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 302/PAT/2024  
Assessment Year: 2017-18**

***Kamla Devi Somani*** ..... ***Appellant***  
***Main Road, Bihariganj Dist. Madhepura,***  
***Bihar-852101.***

**Vs.**

***ITO, Ward-3(5), Saharsa*** ..... ***Respondent***

**Appearances:**

***Appellant represented by: None***

***Respondent represented by: Shri Ashwani Kumar, Sr. DR***

Date of concluding the hearing : 12.02.2025

Date of pronouncing the order : 12.02.2025

**ORDER**

The captioned appeal has been preferred by the assessee against the order dated 07.02.2024 of the Ld. Commissioner of Income Tax (Appeal), Addl/JCIT(A)-3, Mumbai [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2017-18.

2. The assessee in this appeal is aggrieved by the action of the Ld. CIT(A) in confirming the addition of Rs.10,55,500/- on account of unexplained cash deposits in the bank account of the assessee. The assessee in this appeal has taken the plea that the assessee had submitted all the required documents and even written submissions fully explaining the source of deposit in the bank account. A perusal of the impugned assessment order as well as the order of the Ld. CIT(A) would reveal that the same are ex parte order. Though the plea of the assessee is that he has filed the requisite documents along with written submissions before the Assessing Officer, however, there is no mention of any documents/written submissions in the assessment order.

3. In my view, the interests of justice will be well served, if, the matter is restored to the file of the Assessing Officer to decide the matter afresh after giving proper opportunity to the assessee to represent his case. I order accordingly.

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

***Order pronounced in the open Court.***

Sd/-

**[Sanjay Garg]**  
Judicial Member

Dated: 12.02.2025

*J.Dey (Sr. P.S.)*

*Copy of the order forwarded to:*

1. **Appellant : Sm. Kamla Devi Somani**
2. **Respondent : ITO, Ward-3(5), Saharsa**
3. **CIT(A), Addl/JCIT(A)-3, Mumbai**
4. **CIT**
5. DR, ITAT, Patna Bench, Patna.
6. Guard File.

*//True copy //*

By order

Assistant Registrar  
ITAT, Patna Benches