

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI

BEFORE MS. KAVITHA RAJAGOPAL, JM
AND
SHRI. OMKARESHWAR CHIDARA, AM

ITA No. 6785/Mum/2024
(Assessment Year: 2017-18)

Mrs. Jayashree Subhash Dudhal 1801/A, Rayan Park, Bhiwandi Link Road, Govandi, Mumbai – 400043.	Vs.	ITO 27(1)(5) 410, 4 th Floor, Tower 6, Vashi, Mumbai – 400703.
PAN/GIR No. ASPPD9987Q		
(Assessee)	:	(Respondent)

Assessee by	:	Shri. Gautam Ravaria
Respondent by	:	Shri. P. D. Chougule SR. DR.

Date of Hearing	:	19.02.2025
Date of Pronouncement	:	21.02.2025

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) Delhi ('ld. CIT(A)' for short), National Faceless Appeal Centre ('NFAC' for short) passed u/s.250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2017-18.

2. The assessee has challenged this appeal on the following grounds of appeal: -

“1. On given facts, Hon. CIT (Appeals) erred in mentioning the incorrect assessment year while passing the order. The appeal was filed for Assessment Year (AY) 2017-18, but the order incorrectly states the assessment year as AY 2022-23.

2. On given facts, The Assessing Officer considered my business deposits into my current and savings accounts as deposits of undisclosed income, rather than recognizing them as business receipts. However, if you kindly review my bank statements for the entire year or for a longer period, you will see that it is a common practice for me to deposit cash receipts from sales.”



3. Briefly stated the assessee is an individual and had filed her return of income dated 21.03.2018, declaring total income at Rs. 6,05,750/-. The assessee's case was reopened vide notice u/s. 148 dated 31.03.2021 and notice u/s. 142(1) were duly issued and served upon the assessee. During the assessment proceedings, the ld. AO observed that during the year under consideration the assessee has made cash deposit of Rs. 12,19,020/- in bank account no. 6019453463 during the period of 09.11.2016 to 30.12.2016 maintained with Bank of Maharashtra, where the nature and source of above cash deposit remained unexplained. Therefore, the entire cash deposit of Rs. 12,19,020/- was treated as unexplained money u/s. 69A of the Act. It is observed that the assessee has been non-compliant during the assessment proceeding and the ld. AO passed the assessment order u/s. 147 r.w.s. 144 r.w.s 144B of the Act, dated 25.03.2022, where the ld. AO determined the total income at Rs. 18,24,770/- after making addition of Rs. 12,19,020/- u/s. 69A as unexplained money.
4. Aggrieved the assessee was in appeal before the first appellate authority, who vide an ex parte order dated 09.10.2024 upheld the addition made by the ld. AO on the ground that the assessee has been non-compliant and has failed to substantiate her claim.
5. The assessee is in appeal before us, challenging the impugned order of the ld. CIT(A).
6. We have heard the rival submissions and perused the materials available on record. It is observed that the assessee has challenged the assessment order before the ld. CIT(A) but has been non-compliant throughout the appellate authority proceeding.



7. The learned Authorised Representative ('ld. AR' for short) for the assessee contended that the assessee has got a good case on merit and prayed that the assessee be given one more opportunity to present her case before the first appellate authority.
8. The learned Departmental Representative ('ld. DR' for short) vehemently opposed to setting aside the issue back to the file of the ld. CIT(A) for the reason that the assessee has been given several opportunities which were not availed by her neither before the ld. AO nor before the ld. CIT(A). The ld. DR relied on the orders of the lower authorities.
9. On the above facts of the case, we are of the considered view that the assessee may be given one more opportunity to present her case before the first appellate authority by adhering to the principles of natural justice and in the interest of justice dispensation. We, therefore, remand this issue back to the file of the ld. CIT(A) for *de novo* adjudication. The assessee is directed to comply with the proceedings without any undue delay on her side and needless it is to say that sufficient opportunity of hearing is to be given to the assessee.
10. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 21.02.2025

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Mumbai; Dated: 21.02.2025
Karishma J. Pawar (Stenographer)

Copy of the Order forwarded to:



ITA No. 6785/Mum/2024 (A.Y. 2017-18)
Mrs. Jayashree Subhash Dudhal

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai