

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH : COCHIN**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

**ITA No. 445/Coch/2024**

**Assessment Year : 2015-16**

Smt. Soosamma Mullenmadackal Abraham Varghese, P.O. Vennikulam, Mullenmadackal House, Thadiyoor, Kerala – 689 544. <b>PAN: ALNPV1674P</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 2, Thiruvalla.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Rachit Thakar, Advocate
Revenue by	:	Smt. Leena Lal, Snr. AR

Date of Hearing	:	05-02-2025
Date of Pronouncement	:	21-02-2025

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated 06/05/2024 in respect of the A.Y. 2015-16 and raised the following grounds:

*“1. Learned CIT(A), NFAC, Delhi erred in making additions amounting to Rs.59,59,469/- as unexplained money u/s.69A.*

*2. Learned CIT(A), NFAC, Delhi erred in making additions amounting to Rs.59,59,649/- as unexplained money*

*deposited in her bank a/c. (Rs.41,37,086/- in the Federal Bank and Rs.18,22,383/- in United Bank).*

*3. Learned CIT(A), NFAC, Delhi erred in making additions amounting to Rs.12,000/- as undisclosed income of the Appellant.*

*4. Learned CIT(A), NFAC, Delhi erred in not properly considering Appellant's submission and relevant documents filed before the A.O.*

*5. The various Notices issued by the A.O. and CIT(A) were not served upon the Appellant. The same were issued to an ex-employee of the Appellant, who had already left her job prior to the Appeal being filed before the CIT(A).*

*6. Appellant crave to urge additional grounds at the time of hearing, if necessary.”*

**2.** The assessee is an individual and she did not file her return of income and based on the information, the AO issued a notice seeking the explanation about the cash deposits made in her bank accounts. The assessee had not replied to any of the notices issued u/s. 148A, 148 and 147 of the Act and therefore the AO based on the information available with him, had made the assessment and treated the said deposits as unexplained money u/s. 69A of the Act. The AO also made an addition since the assessee had not filed any evidences to show that she had paid the taxes on the contract payments received from Muthoot Finance Ltd. As against the said order, the assessee filed an appeal before the Ld.CIT(A) but unfortunately, the assessee had not appeared before the Ld.CIT(A) and therefore the Ld.CIT(A) had dismissed the grounds raised by the assessee ex-parte. The assessee is now in appeal before this Tribunal as against the ex-parte order passed by the Ld.CIT(A).

**3.** At the time of hearing, the Ld.AR submitted that the various notices issued by the AO as well as the Ld.CIT(A) were not served on the assessee since the same were sent to an ex-employee of the assessee who had already left her job. The Ld.AR therefore prayed that one more opportunity may be granted to the assessee to appear before the Ld.CIT(A).

**4.** The Ld.DR submitted that the assessee had neither appeared before the AO nor before the Ld.CIT(A) and therefore no leniency could be shown on her and prayed to dismiss the appeal.

**5.** We have heard the arguments of both sides and also the reason for not appearing before the lower authorities and we are satisfied that the notices issued by the authorities were not served on the assessee but unfortunately it was served on the ex-employee who had already left the job. We have also considered the submissions made by the Ld.AR that the assessee is having all the details in support of their case and in order to render substantial justice, we are inclined to set aside the orders of the AO as well as the Ld.CIT(A) and remit the issue to the file of the AO for considering the issue afresh after hearing the assessee. We also make it clear that the hearing notices may also be sent to the email ID mentioned in form 36.

**6.** In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 21<sup>st</sup> February, 2025.

Sd/-  
(INTURI RAMA RAO)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 21<sup>st</sup> February, 2025.  
/MS /

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|---------------|---------------------|
| 1. Appellant  | 2. Respondent       |
| 3. CIT        | 4. DR, ITAT, Cochin |
| 5. Guard file | 6. CIT(A)           |

By order

Assistant Registrar,  
ITAT, Cochin