

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 2617/Bang/2024</b>
<b>Assessment Year : 2018-19</b>

Smt. Vijayalaxmi Katkam, 66, Srinidhi Ashritha Vajapee Nagar, Badamanavarthe Kaval, Subramanyapura S.O., Bangalore – 560 061. <b>PAN: AUSPK8946R</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 1 & TPS, Gulbarga.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri K S Nagesh, CA
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	17-02-2025
Date of Pronouncement	:	26-02-2025

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated 29/10/2024 in respect of the A.Y. 2018-19.

**2.** The brief facts of the case are that the AO made an assessment u/s. 144 of the Act since the assessee had not filed her return of income even though she sold her immovable property during the year. Thereafter the penalty proceeding was also initiated for which also the assessee had not responded. Subsequently, through the verification unit, a notice was served on the assessee for which the assessee replied that she has filed an appeal

before the Ld.CIT(A) and requested to keep the penalty proceedings in abeyance. As against the said order, the assessee filed an appeal before the Ld.CIT(A) which was also dismissed for non-prosecution. As against the said order, the assessee is in appeal before this Tribunal.

**3.** At the time of hearing, the Ld.AR submitted that the assessee being a lady was suffering from various ailments and also took treatment and therefore she was not able to concentrate on the day-to-day activities and therefore she could not be able to appear before the AO as well as before the Ld.CIT(A). Along with the appeal memorandum, the assessee submitted various documents and also enclosed a medical certificate issued by the Chief Medical Officer of Bowring and Lady Curzon Hospitals, Bangalore in support of her submissions that the assessee was prevented from appearing before the Ld.CIT(A) and prayed to grant one opportunity.

**4.** The Ld.D R relied on the order of the lower authorities and prayed to dismiss the appeal.

**5.** We have heard the arguments of both sides and perused the materials available on record.

**6.** We have perused the assessment order which was made u/s. 144 of the Act since the assessee had not filed the required details before the AO. We have also perused the grounds of appeal filed by the assessee in which in ground no. 1, the assessee had explained the difficulties faced by her for not appearing before the AO as well as before the Ld.CIT(A) which is extracted as below:

*“1. The Ld CIT (Appeals) has rejected our appeal solely on the grounds that the appeal was not filed within time. There was a delay of 126 days.*

*The assessee was and is suffering from acute depression, headache, anxiety, polyarthristis, rectal bleeding and chronic fatigue. She was and .is undergoing treatment*

*under Dr. Shankar K N at Bowring and lady Curzon Hospital.*

*The assessee was the sole earning member of the family. She was running a small business. Due to the above medical conditions and family disputes she was not able to continue the business and has suffered a huge loss. In such a situation with no hope in sight she was pushed towards various medical conditions as described above. Due to these medical conditions, she was not able to concentrate on her day to day activities including replying to notices received from the Ld AO and replying to the hearing notices issued by the Honourable CIT (Appeals).*

*Further this was the main reason for the delay in filing the appeal before the Honourable CIT (Appeals) also.*

*The doctor who is treating the assessee, Dr. Shankar K N has issued a certificate confirming the medical conditions of the assessee.*

*Further the auditor who was taking care of all the assessee's income tax related compliances had mercilessly abandoned her without completing the yearly compliances and had also not informed the assessee about the notices received. The assessee not knowing about these issues failed to comply with the law. This was done out of ignorance and not with any malafied intent.*

*The assessee hereby requests before your good selves to admit the appeal and to quash the orders passed by the CIT(Appeals) and the penalty order passed by the CIT(Appeals)."*

**7.** Considering the above facts and the circumstances and also the medical certificate issued by the Chief Medical Officer of Bowring and Lady Curzon Hospitals, Bangalore, we are satisfied that there is a reasonable cause available for the assessee in not appearing before the AO as well as before the Ld.CIT(A). We have also considered the submission that the notices were sent to the earlier consultant email ID but unfortunately he had not informed about any of the notices and therefore she has no knowledge about the said notices issued by any of the authorities. In order to ascertain the said facts, we also verify the email ID in form 35 which is

mentioned as [manik.katkam@gmail.com](mailto:manik.katkam@gmail.com) and the email ID mentioned in form 36 is [vijayalaxmia0810@gmail.com](mailto:vijayalaxmia0810@gmail.com) and we have satisfied that the reasons stated by the assessee seems to be a genuine one. In such circumstances, we are setting aside the order of the AO as well as the Ld.CIT(A) and remit the issue to the file of the AO to make a fresh assessment after hearing the assessee. We also make it clear that the hearing notices may be sent to the email ID mentioned in form 36 which is as follows: [vijayalaxmia0810@gmail.com](mailto:vijayalaxmia0810@gmail.com)

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

Order pronounced in the open court on 26<sup>th</sup> February, 2025.

Sd/-  
(WASEEM AHMED)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 26<sup>th</sup> February, 2025.  
/MS /

Copy to:

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

By order

Assistant Registrar,  
ITAT, Bangalore