

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER &  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

I.T.A. Nos. 1349&1350/SRT/2024  
(Assessment Year: 2010-11)

Vijaylaxmi Anand Gupta, Flat No. 401, Maa Apartment, Charwada Road, Vapi, Valsad-396191	Vs.	Income Tax Officer, Ward-9, Vapi
[PAN No.ANCPG0318G]		
(Appellant)	..	(Respondent)

<b>Appellant by :</b>	Shri Suresh K. Kabra, C.A.
<b>Respondent by:</b>	Shri Mukesh Jain, Sr. DR

<b>Date of Hearing</b>	24.03.2025
<b>Date of Pronouncement</b>	25.03.2025

ORDER

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

Both appeals have been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre (in short “NFAC”), Delhi vide orders dated 16.10.2024 passed for A.Y. 2010-11. These appeals filed by the assessee against the order passed by Ld. CIT(A) in ITA No. 1349/Srt/2024 relates to quantum addition and ITA No. 1350/Srt/2024 relates to levy of penalty under Section 271(1)(c) of the Act.

2. The brief facts of the case are that during the course of assessment, the Assessing Officer observed that the assessee had made payments of Rs. 22,445/- as brokerage to her broker. The Assessing Officer noted that the assessee had not filed return of income and during the course of

assessment, she did not clarify the source of these payments. Accordingly, the aforesaid amount was added as income of the assessee. Further, from perusal of bank account of the assessee, the Assessing Officer noted that the assessee had made total deposits of Rs. 2,31,000/- in he bank account. Since during the course of assessment, the assessee did not cause appearance to explain the source of deposits, the amount of Rs. 2.31 lakhs was added as unexplained income of the assessee. Further, during the course of assessment, the Assessing Officer noted that the assessee had made total payment of Rs. 5,35,000/- during the year, to her broker. However, during the course of assessment proceedings, the assessee did not comply with the notices of hearing issued by the Assessing Officer and accordingly the Assessing Officer held that the source of these payments amounting to Rs. 5.35 lakhs remained unexplained and the same was added as unexplained income of the assessee.

3. In appeal Ld. CIT(A) confirmed the additions made by the Assessing Officer.

4. The assessee is in appeal before us, against the aforesaid order passed by Ld. CIT(A).

5. Before us, the Counsel for the assessee submitted that at the time of re-assessment proceedings under Section 147 of the Act, the assessee could not cause appearance since the husband of the assessee had recently expired only a few months back and therefore, she could not file response to notices issued by the Assessing Officer. In appeal before Ld. CIT(A),

initially the proceedings were conducted by Ld. CIT(A) under manual regime (face to face physical hearing) and the assessee had also filed reply before Ld. CIT(A). Further, in view of the reply filed by the assessee before Ld. CIT(A), in the face to face regime, Ld. CIT(A) has also called for a remand report from the Assessing Officer, in light of details furnished by the assessee. However, in the meanwhile the appellate proceedings were shifted / transferred to the faceless regime. However, in the faceless regime, the Ld. CIT(A) did not take into consideration the various details which had earlier been filed by the assessee before Ld. CIT(A) in the manual / face to face regime. Accordingly, the appeal of the assessee was dismissed without considering the details / documents filed by the assessee during the initial course of hearing before the Ld. CIT(A) in the face to face regime. Accordingly, looking into the facts of the assessee's case, the Counsel for the assessee requested that the matter may be restored to the file of the Assessing Officer, in the interest of justice.

6. In response, Ld. D.R. did not object if the matter being restored to the file of Assessing Officer in the interest of justice.

7. On going through the facts of the assessee's case, we are of the considered view that the assessee could not cause appearance before the Assessing Officer due to bona fide reasons. Accordingly, looking into the additions made in the hands of the assessee, in the interest of justice, the matter is hereby restored to the file of Assessing Officer for de-novo consideration after giving due opportunity of hearing to the assessee.

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

9. Further, we note that ITA No. 1350/Srt/2024 for A.Y. 2010-11 relates to penalty levied in the hands of the assessee under Section 271(1)(c) of the Act in relation to the aforesaid additions. Since, the appeal of the assessee relating to quantum additions has been restored to the file of the Assessing Officer, the appeal of the assessee relating to levy of penalty under Section 271(1)(c) of the Act is hereby directed to be restored to the file of Assessing Officer as well.

10. In the combined result, both the appeals of the assessee are allowed for statistical purposes.

**Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 25/03/2025**

**Sd/-**

**(BIJAYANANDA PRUSETH)  
ACCOUNTANT MEMBER**

Ahmedabad; Dated 25/03/2025

TANMAY, Sr. PS

**TRUE COPY**

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

**Sd/-**

**(SIDDHARTHA NAUTIYAL)  
JUDICIAL MEMBER**

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, सूरत/ ITAT, Surat