

THE INCOME TAX APPELLATE TRIBUNAL
“SMC” SURAT BENCH, SURAT

Before Shri Sanjay Garg, Judicial Member
And Shri Vijayananda Pruseth , Accountant Member

ITA No. 899/Srt/2024
Assessment Year 2017-18

Pooja Jigarbhai Patel, Flat No. 403, Tapi View Apartment, B/H Shree Nathji Society, Near CNG Pump, Adajan, Surat-395009 PAN: ATBPG6487H (Appellant)	Vs	The ITO, Ward-1(3)(8), Surat (Respondent)
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Assessee by: Ms. Dalzin Madan, A.R.
Revenue by: Shri Mukesh Jain, Sr. D.R.

Date of hearing : 04-03-2025
Date of pronouncement : 28-03-2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been filed by the Assessee against the order passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as “CIT(A)"] dated 24.06.2024 arising out of the order passed u/s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as “the Act”) relevant to the Assessment Year 2017-18.

2. The assessee in this appeal is aggrieved by the action of CIT(A) in confirming the addition of Rs. 19,80,402/- made by the Assessing Officer on account of amount paid towards

credit card bills to various banks observing that the assessee had made the said expenditure out of the undisclosed sources of income.

3. Before us, the ld. counsel for the assessee has submitted assessee was a home maker and her credit cards were operated by her erstwhile husband with whom the assessee has now got divorced. The ld. counsel has further submitted that even the tax matters of the assessee were also looked after by her erstwhile husband. That she was not aware of the present income tax proceedings either before the Assessing Officer or before the CIT(A). That there was a delay in filing the appeal before the CIT(A) of 632 days. That an application was filed before the CIT(A) for condonation of delay pleading that the assessee was not served any notice or the copy of the assessment order and was not aware of the passing of the impugned assessment order. It was also explained before the CIT(A) that the assessee's relations with her erstwhile husband ran into rough weather and ultimately the assessee took divorce from him. Due to the aforesaid circumstances, there was a delay in filing the appeal before the CIT(A). The CIT(A) rejected application for condonation of delay and, thereby, dismissed the appeal of the assessee. The ld. counsel for the assessee has submitted that even the case of the assessee remained un-represented before the Assessing Officer also. She, therefore, has requested that the matter may be restored to the file of Assessing Officer and the assessee may be given an opportunity to present her case.

The Id. Departmental Representative, on the other hand, has relied upon the findings of the lower authorities.

4. Considering the rival submissions, in our view, the interests of justice will be well served, if, the assessee is given an opportunity to present her case before the Assessing Officer. The impugned order of the CIT(A) is, therefore, set aside. The matter is restored back to the file of Assessing Officer for adjudication afresh on this issue. Needless to say, the Assessing Officer will give proper and adequate opportunity to the assessee to present her case and thereafter to decide the matter in accordance with law by way of a speaking order.

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

Order pronounced in the open court on 28-03-2025

Sd/-
(Bijayananda Pruseth)
Accountant Member
Ahmedabad : Dated : 28/03/2025

Sd/-
(Sanjay Garg)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Surat
6. Guard file.

// True Copy //

By order,
Assistant Registrar,
Income Tax Appellate Tribunal,
Surat