

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH 'SMC' AGRA**

(Through Physical/Virtual Hearing)

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.15/Agr/2025
[Assessment Year: 2019-20]**

Vineeta Devi, Gali No.2, Near Railway Line, Ashok Nagar, Etawah, Utta Pradesh-206001	Vs	Income Tax Officer, Ward-2(2)(5), Etawah, Uttar Pradesh-206001
PAN-BHUPD6757M		
Appellant		Respondent

Appellant by	None
Respondent by	Shri Shailender Srivastava, Sr. DR

Date of Hearing	02.04.2025
Date of Pronouncement	02.04.2025

ORDER

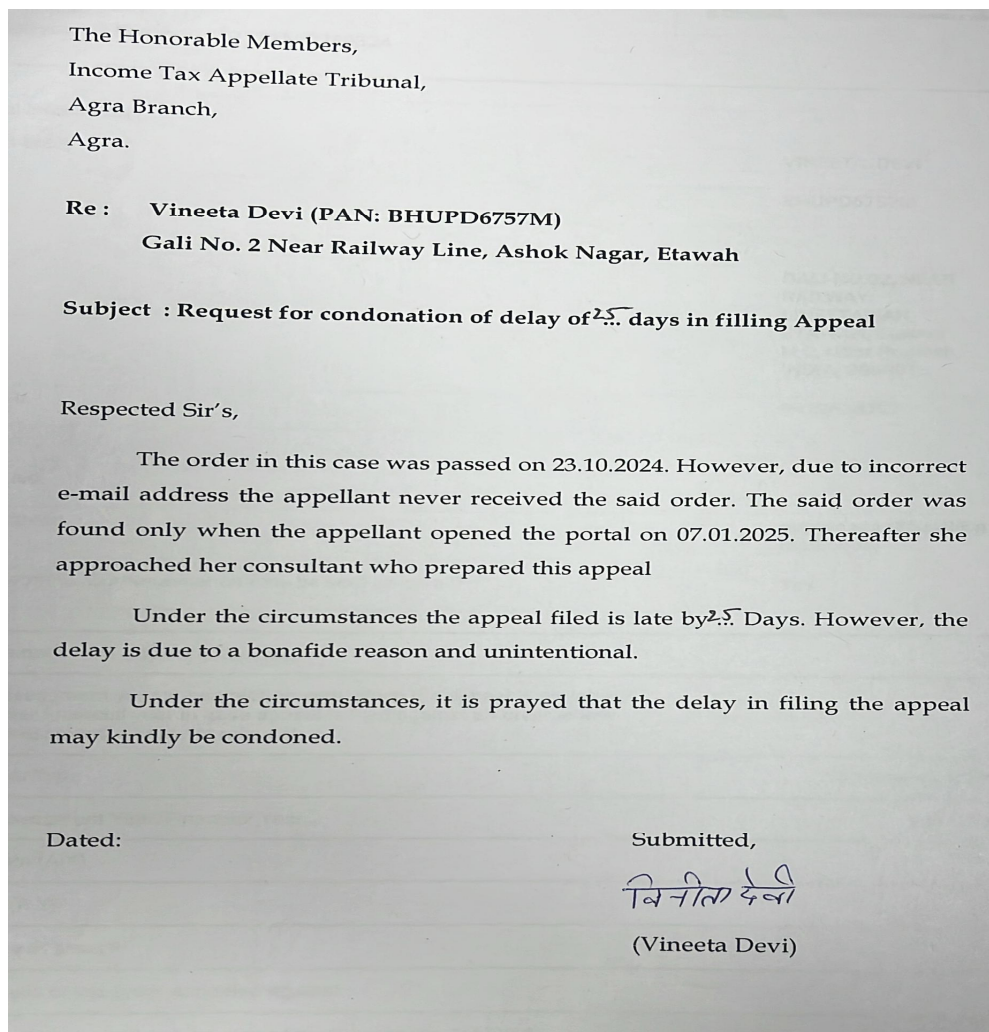
PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the ex-parte order dated 23.10.2024 of National Faceless Appeal Centre (NFAC)/Ld. CIT(A), Delhi, relating to Assessment Year 2019-20 arising out of order u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 27.02.2024 passed by the Income Tax Officer, Ward-2(2)(5), Etawah.

2. None appeared on behalf of the assessee. However, the assessee had filed an adjournment petition, which was rejected and the appeal is being decided after hearing the ld. Sr. DR and on the basis of material available on record.

3. There is a delay of 25 days in filing of this appeal before the Tribunal.

The assessee filed a condonation petition, which is reproduced as under:-



3.1. The explanation of the assessee has been considered and is found to be reasonable and *bona fide*. We, therefore, condone the delay and admit this appeal for hearing.

4. Brief facts of the case:- The assessee is an individual assessee and had not filed her return of income for A.Y.2019-20. The Assessing Officer received information through Insight Portal of the Department that for the Assessment Year 2019-20 the assessee had purchased an immovable property for Rs.1,08,900/- from Friends cooperative Housing Society Ltd.,

Etawah, whereas stamp duty value of the said property is of Rs.20,25,000/- . Accordingly, the difference of Rs.19,16,100/- between stamp duty value and sale consideration was considered to be escaped income. Accordingly, for verification of above mentioned transaction, a show cause notice was issued to the assessee u/s 148A(b) of the Act on 17.03.2023 to show cause why a notice u/s. 148 should not be issued on the basis of information which suggests that income chargeable to tax to the tune of Rs.20,25,000/- has escaped assessment. According to the Assessing Officer, the assessee did not file any compliance. Accordingly, the case was reopened u/s 147 by issuing notice u/s 148 to the assessee on 31.03.2023 and was served upon the Assessee through speed post, requiring the assessee to furnish the return of income for A.Y. 2019-20. The Assessing Officer noted that the assessee did not file return of income in response of notice issued u/s 148 of the Act. Further, the Assessing Officer issued notices u/s. 142(1) dated 25.10.2023 & 20.11.2023 along with questionnaire which was served upon the assessee. Again, the Assessing Officer issued a final show cause notice dated 03.01.2024 to the assessee, specifically requesting to explain the source of investment of Rs.1,08,900/- and to explain the difference of Rs.19,16,100/- between the stamp duty and sale consideration. But again the assessee failed to file any submission. On the basis of available record, the assessment order u/s 147 r.w.s. 144 of the Act was passed by the Assessing Officer on 27.02.2024 assessing the total income at Rs.24,02,350/-. The Assessing Officer made additions in respect of unexplained investment of Rs.2,40,650/- (Rs.1,08,900/- + Rs.1,31,750/- registration charges) u/s 69A of the Act and further addition of Rs.19,16,100/- u/s 56(2)(x)(b) of the Act..

5. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) gave numerous opportunity to the assessee but the assessee did not submit any response. Thereafter, the Ld. CIT(A) dismissed the appeal relying *inter alia* upon decision in the case of CIT vs Multiplan India (P.) Ltd. (1991) (38 ITD 320).

6. Against the order of the ld. CIT(A), the assessee is in appeal before us.

7. We have heard the ld. DR and perused the materials available on record. As submitted by the assessee that the order of the Ld. CIT(A) dated 23.10.2024 was seen by her only on 07.01.2025 and it was not received by her due to incorrect e-mail address. We, therefore, in the interest of justice, give one more opportunity to the assessee to represent her case effectively before the ld. CIT(A). Accordingly, we set-aside the order of the ld. CIT(A) and restore the matter to his file to pass an order afresh after giving a reasonable opportunity of being heard to the assessee. Further, the assessee is also directed to represent before the Ld. CIT(A) during the appellate proceedings. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 2nd April, 2025.

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Dated 02.04.2025.

Shekhar

Copy forwarded to:

1. Appellant

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

2. Respondent
3. PCIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi,