

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 430/PAT/2024  
Assessment Year: 2017-2018**

**Jaya Singh,.....Appellant  
6-B/9, North Shrikrishnapuri,  
Patna-800013, Bihar  
[PAN:BFXPS2289J]**

**-Vs.-**

**Deputy Commissioner, Assistant Commissioner,  
Circle-1, Bhagalpur,.....Respondent  
Bhagalpur, Bihar**

**Appearances by:**

*Shri Ranjeet Kr. Singh, Advocate, appeared on behalf of  
the assessee*

*Rinku Singh, CIT (D.R.), appeared on behalf of the  
Revenue*

**Date of concluding the hearing: April 24, 2025**

**Date of pronouncing the order: April 29, 2025**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 19<sup>th</sup> March, 2024 passed for Assessment Year 2017-18.

2. The appeal is time barred by seven days in filing the appeal by the assessee. However, the assessee Sm. Jaya Singh filed a condonation petition saying that being a senior citizen, she has to face many problems and was not aware of the order passed by the Id. CIT(Appeals). When the assessee came to know about the order passed by the Id. CIT(Appeals), the assessee approached the Id. A.R. to prefer an appeal, due to that there was a delay of 07 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, we are inclined to condone the delay since the assessee has established sufficient cause to condone the delay. Hence the delay is condoned.

4. Brief facts of the case are that the assessee is an individual and proprietor of a petrol pump of Bharat Petroleum running in the name and style of M/s. Jaya Fuels situated at West Boring Canal Road, Patna. The assessee during the financial year 2016-17 corresponding to assessment year 2017-18, derived income from the business of running petrol pump, income from house property and income from other sources. The assessee filed her return of income for the Ay 2017-18 on 31.10.2017 declaring total income of Rs.37,76,200/-. Information was received from DDIT (Inv.), Unit-2, Patna, through insight portal on 24.03.2021, wherein it was found that the assessee deposited cash aggregating to Rs.3,07,75,500/- in PNB during the period from 09.11.2016 to 30.12.2016 and also deposited cash aggregating to Rs.12,68,85,400/- in the said Bank account during the period

from 01.04.2016 to 08.11.2016. On the basis of information, the case of the appellant was reopened under section 147 of the Act. Notice under section 148 was issued to the appellant on 27.03.2021. In response to notice under section 148, the assessee made compliance and filed the return of income under section 148 of the Act on 27.04.2021 declaring total income of Rs.35,02,660/- . During the course of assessment proceeding, notice under section 142(1) of the Act was issued to the assessee by the ld. Assessing Officer along with questionnaire on 29.06.2021. But the assessee did not furnish any reply. The appellant was issued a final show-cause notice dated 14.03.2022 and getting no response from the side of the assessee, the ld. Assessing Officer made the additions, i.e. (i) addition on account of cash deposits in Punjab National bank during demonetization period as unexplained credit amounting to Rs.3,07,75,500/-, (ii) addition to capital account to the assessee as unexplained credit amounting to Rs.10,44,010/- and (iii) addition on account of advances from customers as unexplained credit as per the provisions of section 68 of the Act amounting to Rs.10,00,980/- and added to the total income of the assessee. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

5. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 19<sup>th</sup> March, 2024.

6. On being aggrieved, the assessee preferred an appeal before the ITAT.

7. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned order be set aside and remitted back to the file of ld. CIT(Appeals) for deciding it afresh.

8. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order making the addition of Rs.3,28,20,490/- as unexplained cash credit under section 68 of the Act. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate her claim. Therefore, he pleaded to uphold the order passed by the ld. CIT(Appeals).

9. We have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings

before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 29/04/2025.

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

**Kolkata, the 29<sup>th</sup> day of April, 2025**

- Copies to :* (1) *Jaya Singh,*  
*6-B/9, North Shrikrishnapuri,*  
*Patna-800013, Bihar*
- (2) *Deputy Commissioner, Assistant*  
*Commissioner, Circle-1, Bhagalpur,*  
*Bhagalpur, Bihar*
- (3) *CIT(Appeals), National Faceless Appeal*  
*Centre (NFAC), Delhi;*
- 4) *CIT - ;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,*  
*Income Tax Appellate Tribunal,*  
*Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**