

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD “B” BENCH: HYDERABAD

BEFORE SHRI MANJUNATHA G, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA.No.64/Hyd./2025  
Assessment Year 2017-2018

Padma Ravvi, Shanti Nagar, Waddepally Mandal, Alampur TQ, Mahabubnagar District. PIN – 509 126. Telangana. PAN BPPPR0373J	vs.	Income Tax Officer, Ward-1, MAHABUBNAGAR. Telangana.
(Appellant)		(Respondent)

For Assessee :	Shri Mohd. Afzal, Advocate
For Revenue :	Shri D. Praveen, Sr. AR

Date of Hearing :	07.05.2025
Date of Pronouncement :	07.05.2025

**ORDER**

**PER MANJUNATHA G. :**

This appeal has been filed by the Assessee-  
against the order dated 28.11.2024 of the learned CIT(A)-  
National Faceless Appeal Centre [in short the “NFAC”] Delhi,  
relating to the assessment year 2017-2018.

2. Briefly stated facts of the case are that, the appellant has not filed return of Income for the assessment year 2017-2018. As per information available with the Department, the appellant had deposited cash of Rs.1,15,27,000/- in her bank account maintained with Andhra Bank during the demonetisation period. Since the assessee has not filed her return of income, the assessment has been reopened u/sec.147 of the Income Tax Act, 1961 [in short "the Act"] by issuing notice u/sec.148 of the Act dated 31.03.2021. In response to notice, the assessee neither filed her return of income nor furnished any evidences to substantiate her source for cash deposit in bank account. Therefore, the Assessing Officer had no option, but, to pass best judgment assessment order u/sec.147 r.w.s.144 r.w.s.144B of the Act vide order dated 11.02.2022 and determined the total income of assessee at Rs.1,18,62,270/-.

3. On being aggrieved, the assessee carried the matter in appeal before the learned CIT(A). Before the learned CIT(A), the assessee has filed certain details in

response to various notices issued by the learned CIT(A). The learned CIT(A) issued one more notice on 24.10.2024 wherein he specifically asked the assessee to furnish Form-35 as it was not opening, without which, adjudication of appeal cannot be done. The assessee did not respond to the notice issued by the learned CIT(A). Therefore, the learned CIT(A) dismissed the appeal filed by the assessee on technical grounds for not filing physical copy of Form-35 since the e-filed Form-35 could not be downloaded.

4. Aggrieved by the order of the learned CIT(A), the assessee is now in appeal before the Tribunal.

5. Shri Mohd. Afzal, Advocate-Learned Counsel for the Assessee submitted that, the assessee has resonded to the notices issued by the learned CIT(A) and filed relevant evidences in support of her appeal. Further, she did not respond to the notice dated 24.10.2024 because, the learned CIT(A) was asking physical copy of Form-35 on the premise that she had already filed Form-35 electronically. He further submitted that, once the appeal has been filed electronically, the technical fault of not downloading Form-

35 by the Department, cannot be attributed to the assessee. Therefore, the assessee was under bonafide belief that she was complied with all details called for by the learned CIT(A) and there is no need to file physical copy of Form-35. Further, the learned CIT(A) without considering the relevant evidences filed by the assessee, dismissed the appeal on technical grounds. Therefore, he submitted that the matter may be remitted to the file of learned CIT(A) to give another opportunity of hearing to the assessee.

6. Shri D Praveen, Sr. AR for the Revenue, supporting the order of the learned CIT(A) submitted that, there is no dispute with regard to the fact that the assessee did not respond to the specific notice issued by the appellate authority and not furnished physical copy of Form-35. Therefore, he submitted that there is no error in the reasons given by the learned CIT(A) to dismiss the appeal filed by the assessee. However, going by the affidavit filed by the assessee, there is a bonfide reason for the assessee in not filing physical copy of Form-35. Therefore, the matter may

be remanded back to the file of learned CIT(A) to give another opportunity to the assessee to explain her case.

7. We have heard both the parties, perused the material on record and the orders of the authorities below. There is no dispute with regard to the fact that, assessment proceedings before the Assessing Officer is ex-parte. The assessee neither furnished her return of income nor filed any details to explain the case. However, before the learned CIT(A), the assessee responded to all notices issued by the learned CIT(A), except to the final notice dated 25.10.2024 wherein she was specifically asked to furnish Form-35 as it was not downloading, without which, the appeal cannot be adjudicated by the learned CIT(A). The assessee did not respond to the said notice on the ground that, since she had already filed her appeal electronically, there is no need for furnishing physical copy of Form-35. In our considered view, once appeal is filed electronically and all documents relevant for the appeal has been uploaded in ITBA portal, then, there is no question of filing physical copy of Form-35. In case, Form-35 filed by the assessee is not opened or

could not be downloaded, then, the fault of not downloading Form-35 cannot be attributed to the assessee, unless the learned CIT(A) makes-out a case that, the documents uploaded by the assessee or file uploaded in ITBA portal is corrupted. In absence of any finding, simply for not downloading Form-35, the appeal of the assessee cannot be rejected. Since the learned CIT(A) has dismissed the appeal filed by the assessee for not downloading relevant Form-35, in our considered view, the issue needs to be set-aside to the file of learned CIT(A) to give one more opportunity of hearing to the assessee. Further, the assessee had also filed affidavit explaining the reasons for not responding to notice dated 24.10.2024 and also not filing relevant Form-35 under bonafide belief. Therefore, we set aside the order of the learned CIT(A) and restore the issue back to the file of learned CIT(A) with a direction to re-adjudicate the appeal of the assessee, after providing reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open Court on 07.05.2025.

Sd/-  
[RAVISH SOOD]  
JUDICIAL MEMBER

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Hyderabad, Dated 07<sup>th</sup> May, 2025

VBP

Copy to

1.	Padma Ravvi, 10-91/2/1, Shanti Nagar, Waddepally Mandal, Alampur TQ, Mahabubnagar District. PIN – 509 126. Telangana.
2.	Income Tax Officer, Ward-1, MAHABUBNAGAR. Telangana.
3.	The DR ITAT “B” Bench, Hyderabad.
4.	Guard File.

//By Order//

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