

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD “B” BENCH: HYDERABAD  
BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT  
AND  
SHRI MANJUNATHA G, ACCOUNTANT MEMBER

ITA.No.355/Hyd./2025  
Assessment Year 2015-2016

Devarapalli Bharathamma, Kongra Kalan, Ibrahimpatan Post, vs. Rangannaguda, KV Ranga Reddy Dist., PAN BKFPD0855G		The Income Tax Officer, Ward – 9 (1), Hyderabad.
(Appellant)		(Respondent)

For Assessee :	Shri A V Raghuram, Advocate
For Revenue :	Dr. Sachin Kumar, Sr. AR

Date of Hearing :	04.06.2025
Date of Pronouncement :	05.06.2025

**ORDER**

**PER MANJUNATHA G. :**

This appeal has been filed by the assessee against the order dated 13.12.2023 of the learned CIT(A)-National Faceless Appeal Centre [in short the “NFAC”], Delhi, relating to the assessment year 2015-2016.

2. Briefly stated facts of the case are that, the assessee is an individual and had not filed her return of

income. As per information available with the Insight Portal under NMS [Non-Filer Monitoring System] for the F.Y. 2014-2015 of the Department, the assessee has made huge financial transactions and cash deposits of Rs.44 lakhs in her bank account. Therefore, the Assessing Officer reopened the assessment u/sec.147 of the Income Tax Act, 1961 [in short “the Act”] and notice u/sec.148 of the Act was issued and served upon the assessee. The Assessing Officer had also issued notices u/sec.142(1) and 144 of the Act. Since, there were no response from the side of the assessee, the Assessing Officer passed his best Judgment assessment order u/sec.144 r.w.s.147 of the Act vide order dated 29.01.2024 by determining the total income of the assessee at Rs.1,84,03,629/- by making addition u/sec.69A of the Income Tax Act, 1961.

3. Aggrieved by the assessment order, the assessee carried the matter in appeal before the learned CIT(A). The learned CIT(A) also issued various notices u/sec.250 of the Act. Since, the assessee did not respond to the notices nor

filed any submissions, the learned CIT(A) sustained the addition made by the Assessing Officer.

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

5. We have heard both the parties, perused the material on record and gone through the orders of the authorities below. We find that, during the course of assessment proceedings, the Assessing Officer passed best judgment assessment order u/sec.144 r.w.s.147 of the Act. And the First Appellate Authority i.e., the learned CIT(A) has simply sustained the addition made by the Assessing Officer without deciding the matter in issue on merit as contemplated u/sec.250(6) of the Act, according to which, the learned CIT(A) has to give reasons for decision and adjudication thereof, even if, the assessee did not appear before him. Before us, the assessee has filed additional evidences which goes to the root of the matter and has to be verified by the lower authorities. In view of the above, we set-aside the order of the learned CIT(A) and remit the matter back to the file of CIT(A) with a direction to re-decide

the issue in accordance with law, after providing reasonable opportunity of being heard to the assessee. Needless to say, the assessee is directed to furnish relevant evidences before the CIT(A) to substantiate her case. The assessee is also directed to pay sum of Rs.2000/- towards costs for non-appearance before the lower authorities and above costs should be paid to Prime Minister's Relief Fund and the assessee should furnish relevant evidence to the Registry of the Tribunal. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 05.06.2025

Sd/-  
[VIJAY PAL RAO]  
VICE PRESIDENT

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Hyderabad, Dated 05<sup>th</sup> June, 2025

VBP

Copy to

1.	Devarapalli Bharathamma, 1-42, Kongra Kalan, Ibrahimpatan Post, Rangannaguda, KV Ranga Reddy Dist.,
2.	The Income Tax Officer, Ward – 9 (1), IT Towers, Hyderabad.
3.	The Pr. CIT, Hyderabad
4.	The DR ITAT “B” Bench, Hyderabad.
5.	Guard File.

//By Order//

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