

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'A' Bench, Hyderabad

श्री रविश सूद, न्यायिक सदस्य एवं
श्री मधुसूदन सावडिया, लेखा सदस्य के समक्ष ।
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.31/Hyd/2025**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Ms. Parijatham Ravula, Hyderabad. PAN:AFYPR5544K	Vs.	Dy. Commissioner of Income Tax, Circle 5(1), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:		Shri T. Chaitanya Kumar, Advocate
राजस्व द्वारा / Revenue by::		Shri Gurpreet Singh, SR-DR
सुनवाई की तारीख / Date of hearing:		05/06/2025
घोषणा की तारीख / Pronouncement:		10/06/2025

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M.:

This appeal is filed by Ms. Parijatham Ravula ("the assessee"), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), dated 01.05.2024 for the A.Y. 2017-18.

2. The assessee has raised the following grounds of appeal :

1. The learned Commissioner of Income-tax (Appeals) order is erroneous in facts and law.
 2. The order of the learned Commissioner of Income-tax (Appeals) erred in confirming the action of the assessing officer ex-party without giving further opportunity
 3. The CIT (Appeals) erred in upholding the assessment order without properly considering the facts and circumstances of the case and further erred in confirming the action of the assessing officer without giving proper opportunity, is ex-party, illegal, and arbitrary, and violative of the principles of natural justice.
 4. The learned Commissioner of Income-tax (Appeals) erred in confirming the order of the assessing officer in considering the cash deposits of Rs 37,50,00,000/- as unexplained income of the appellant as unexplained money, applying the provisions under section 69A of the Income Tax Act
 5. The very approach of the learned Commissioner of Income-tax (Appeals) /NFEAC in passing an order u/s 250 of the Income tax act without providing a proper opportunity to the appellant for making submissions, is illegal arbitrary, and perverse, highhanded is contrary to the provisions law, therefore the order passed by the Learned Commissioner of Income Tax(appeals)NFAC is illegal ex-facie and violative of principals of natural justice.
 6. The learned commissioner of Income tax (Appeals) erred in confirming the order of the Assessing Officer in determining the total income at Rs. 61,91,080/- against the returned income of Rs. 24,41,080/- without proper justification and contrary to the facts of the case.
 7. The CIT (Appeals) erred in upholding the levy of interest under sections 234A, 234B, and 234C of the Act.
 8. Any other ground/grounds may be urged at the time of hearing.
3. The brief facts of the case are that the assessee is an individual filed her Return of Income ("ROI") for the A.Y. 2017-18 on 31.10.2017 declaring total income of Rs.24,41,080/-. The case of the assessee was selected for complete scrutiny and notice u/s. 143(2) of the Income Tax Act, 1961 ("the Act") was issued on 09.08.2018 by the Learned Assessing Officer ("Ld. AO").

3.1 During the scrutiny proceedings, the Ld. AO observed that, the assessee had deposited cash of Rs.37,50,000/- in her bank account during the demonetisation period. The Ld. AO called explanation qua the cash deposit from the assessee. However, the Ld. AO was not satisfied with the explanation provided by the assessee and treated the same as unexplained money u/s. 69A of the Act. The Ld. AO accordingly added Rs.37,50,000/- in the hands of the assessee and completed the assessment u/s. 143(3) of the Act on 30.12.2019 determining the total income at Rs.61,91,080/-.

4. Aggrieved with the order of Ld. AO, the assessee filed appeal before the Ld. CIT(A). However, during the appellate proceedings, the assessee did not respond to the notices issued by the Ld. CIT(A). Consequently, the appeal was decided ex-parte and dismissed, thereby affirming the assessment order passed by the Ld. AO.

5. Aggrieved with the order of the Ld. CIT(A), the assessee is in appeal before us. The learned Authorised Representative ("Ld. AR") submitted that the assessee could not respond to the notices issued by the Ld. CIT(A) due to the unfortunate demise of her earlier counsel, and that the default was neither deliberate nor intentional. The Ld. AR accordingly prayed that the matter may be remanded back to the file of the Ld. CIT(A) to provide one more opportunity to the assessee to present her case on merits and furnish the relevant

documents and evidence in support of her explanation regarding cash deposits.

6. Per contra, the learned Departmental Representative (“Ld. DR”) opposed the plea for remand. It was submitted that adequate opportunity had already been provided by the Ld. CIT(A), and that the assessee failed to avail the same. The Ld. DR accordingly argued that, the assessee does not deserve a fresh opportunity.

7. We have heard the rival contentions and also gone through the record in the light of the submissions made by either side. It is a settled principle of law that no assessee should be condemned unheard and every litigant must be given a fair and reasonable opportunity to represent her case. In the present case, we find that the appeal before the Ld. CIT(A) was dismissed without adjudication on merits solely due to non-compliance with hearing notices. The explanation offered by the Ld. AR that the non-compliance occurred due to the death of the earlier counsel appears to be plausible and reasonable.

7.1 In view of the above and to uphold the principles of natural justice, we are of the considered opinion that one more opportunity should be granted to the assessee to present her case before the Ld. CIT(A). Accordingly, we set aside the order of the Ld. CIT(A) and restore the matter to the file of Ld. CIT(A) with a direction to adjudicate the appeal afresh after giving due opportunity to

the assessee to file relevant documents and evidence and after affording a reasonable opportunity of being heard.

7.2 We make it clear that the assessee shall co-operate in the proceedings before the Ld. CIT(A) and shall not seek undue adjournments, failing which the Ld. CIT(A) shall be at liberty to proceed in accordance with law.

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

Order pronounced in the open Court on 10th June, 2025.

Sd/-

Sd/-

(RAVISH SOOD)
JUDICIAL MEMBER

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 10.06.2025.

** Reddy gp*

Copy of the Order forwarded to :

1.	Ms. Parijatham Ravula, E-Block, Flat No.101, Aditya Empress Towers, ShaikpetNala, Tolichowki, Golconda Post, Hyderabad-500008
2.	DCIT, Circle 5(1), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,