

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.48/DDN/2024
Assessment Year: 2017-18

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| Smt. Meena Singh Pal, Katyuri House, Upper Mall Road, Tallital, Nainital, Uttarakhand | Vs. | Income Tax Officer, Ward-2(3)(1), Nainital |
| PAN :BIGPP3499D | | |
| (Appellant) | | (Respondent) |

| | |
|---------------|----------------------------|
| Assessee by | None |
| Department by | Sh. Amar Pal Singh, Sr. DR |

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| Date of hearing | 17.03.2025 |
| Date of pronouncement | 13.06.2025 |

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-7, Kolkata's order dated 18.03.2024, having DIN and order no. ITBA/APL/S/250/2023-24/1062840842(1), involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. She is accordingly proceeded ex-parte.

3. The assessee herein is aggrieved against both the learned lower authorities' action treating her cash deposits during demonetization amounting to Rs.38.55 lakhs as unexplained; in the course of assessment framed on 29.11.2019 and upheld in the lower appellate discussion.

4. The Revenue vehemently argues that the impugned addition has been rightly made in the assessee's hands. As against this, the assessee's explanation as per learned lower appellate authority's order at page 9 is that she is a member of an HUF Mahendra Singh Pal deriving regular agricultural income from sale of agricultural produce and this latter HUF has deposited the impugned cash which has not been pleaded and proved alongwith the corresponding supportive evidence, to the entire satisfaction of both the learned lower authorities. We are of the considered view in this backdrop that larger interest of justice would be met if the assessee's instant appeal is restored back to the Assessing Officer for his afresh appropriate adjudication, within three effective opportunities subject to a rider that the

taxpayer shall plead and prove the case at her own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. So far as assessee's assessment under section 115BBE is concerned, we quote S.M.I.L.E. Microfinance Ltd. Vs. ACIT, W.P. (MD) No.2078 of 2020 & 1742 of 2020, dated 19.11.2024 (Madras) that the impugned statutory provision would come into effect on the transaction done on or after 01.04.2017 only. The assessee is accordingly directed to be assessed under the normal provision as per law.

6. This assessee's appeal is partly allowed for statistical purposes.

Order pronounced in the open court on 13th June, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 13th June, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi