

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 154/Agr/2025
Assessment Year: 2016-17

Shakuntala Khushiramani, Samadhiya Colony, Taraganj, Gwalior (MP).	Vs.	Income-tax Officer, Ward 2(1), Gwalior.
PAN : AGWPK0508K		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	22.05.2025
Date of pronouncement	16.06.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 30.12.2024 passed in Appeal No. CIT(A)-Gwalior/10392/2018-19 by the Ld. ADDL/JCIT(A)-4, Chennai u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2016-17, wherein the Id. CIT(Appeals) has partly allowed assessee's appeal.

2. Briefly stating, the facts are that during the course of assessment proceedings, the Assessing Officer noticed that the assessee had deposited cash of Rs.14,53,000/- in her bank account during

demonetization period from 09.11.2016 to 30.12.2016, out of which the cash deposit of Rs.7,00,000/- was noticed to have been deposited during the year under consideration. The assessee explained the source of the aforesaid cash deposit out of accumulated savings over the years and the income earned during the year under consideration. For want of supporting evidences, the Assessing Officer assessed assessee's total income at Rs..7,00,000/- (including returned income of Rs.2,68,800 u/s. 69A of the Act vide assessment order dated 16.12.2018 passed u/s. 143(3) of the Act.

3. Aggrieved, the assessee preferred an appeal before the Id. CIT(Appeals), who confirmed the addition made on account of cash deposits made in the bank account. However, he reversed the conclusion of the Assessing Officer regarding treatment of returned income of Rs.2,68,000/- as unexplained money u/s. 69A of the Act.

4. This appeal has been preferred on the ground that the Id. CIT(Appeals) has erred in upholding the cash deposits in the bank account as unexplained money u/s. 69 of the Act ex parte without affording reasonable opportunity of hearing to the assessee.

5. None responded on behalf of the appellant/assessee. Perused the records and heard Id. Departmental representative for the Revenue, who supported the impugned order.

6. Perusal of the impugned order shows that the Id. CIT(Appeals) issued notices on 06.01.2021, 11.01.2024, 18.10.2024 and 21.11.2024, to which the assessee either failed to respond or sought adjournment. However, it is noticed that the Id. CIT(Appeals) has dismissed assessee's appeal in part with the observations that for want of evidence, he is bound to accept the findings of the Assessing Officer, whereas the Id. CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(Appeals) for adjudication of relevant issue on merits. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 30.12.2024 is set aside.

Order pronounced in the open court on 16.06.2025.

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 16.06.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra