

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, RANCHI
VIRTUAL HEARING AT KOLKATA

**Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. No.499/Ran/2024
Assessment Year: 2016-17

Ankita Agarwal.....Appellant
Near Kali Mandir, Harharguttu,
Jamshedpur, Jharkhand-831002.
[PAN: ATKPA9502A]

vs.

ITO, Ward-1(1), Jamshedpur.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 19, 2025

Date of pronouncing the order : June 23, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against an order dated 28.06.2024 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. At the outset, the Registry has informed that there is a delay of 125 days in filing the present appeal. The assessee filed an application for condonation of delay stating reasons for such delay. After considering the application, we find reasonable cause and that the delay was not intentional. We, therefore, condone the delay in filing the appeal and adjudicate the appeal on merits of the case.

3. No one has appeared on behalf of the assessee in spite of serving notices for hearing and the Tribunal cannot keep this appeal pending for indefinite time due to non-representation. Therefore, in the absence of any authorised representative of the assessee, we proceed to decide the

appeal with the assistance of ld. DR and also considering the material available on record.

4. Brief facts of the case are that the assessee is an individual and involved in the business of sale of soft toys and the assessee filed its return of income on 30.03.2017 by declaring total income of Rs.2,78,140/-. A search and seizure operation was conducted in the Banka group of companies and it was found that the assessee had received an amount of Rs.5,00,028/- in her bank account from M/s Bhooteswar Sales Pvt. Ltd. and the assessee had not shown any details of the above transaction. Thereafter, the Assessing Officer reopened the case of the assessee u/s 147 by issuing notice u/s 148 of the Act and accordingly, notices u/s 143(2) & 142(1) of the Act were also issued along with questionnaire. The assessee failed to comply with the said notices. The Assessing Officer after verifying the bank account of the assessee found that a sum of Rs.22,00,000/- was deposited in the bank account of the assessee. Since the total investment of Rs.22,00,000/- had neither been explained nor disclosed by the assessee in her ITR, therefore, the Assessing Officer treated the same as unexplained investment u/s 69 of the Act and added the same to the total income of the assessee by assessing total income of Rs.24,78,140/-.

5. Dissatisfied with the above order, the assessee preferred an appeal before the ld. CIT(A) against the assessment order. The ld. CIT(A) dismissed the appeal on the ground of non-compliance by simply upholding the order of the Assessing Officer.

6. Aggrieved by the said order, the assessee filed the present appeal before this Tribunal raising various grounds. However, at the time of hearing, none appeared on behalf of the assessee.

7. The ld. DR supported the decisions rendered by the authorities below.

8. We, after hearing of the ld. DR and perusing the materials available on record, find that the order of the ld. CIT(A) was passed ex parte since no compliance was made on the part of the assessee on different dates. We also find that the order of the ld. CIT(A) was passed without addressing the merit of the case which is contrary to the mandate of section 250(6) of the Act. In the interests of justice and fair place, we, therefore, deem it fit to remand the whole issue back to the file of the ld. CIT(A) with a direction to re-examine the issues on merits after providing reasonable opportunity of being heard to the assessee for submitting relevant details or documents to substantiate the claim of the assessee. We also emphasise that the assessee must fully cooperate by responding all notices and due compliance will made during the remand proceedings.

9. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 23rd June, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 23.06.2025.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches