

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.497/Ran/2024

Assessment Year: 2017-18

Renu Kumari.....Appellant

Qtr. No.B/824, Sector-II, Dhurwa,

Ranchi, Jharkhand-834004.

[PAN: ADLPK4316K]

vs.

ITO, Ward-2(4), Ranchi.....Respondent

Appearances by:

Shri M. K. Choudhary, Advocate, 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 the order dated 14.07.2023 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. Brief facts of the case are that the assessee is an individual and did not file her return of income for the relevant assessment year. Thereafter, notice 142(1) of the Act was issued directing the assessee to submit relevant details. During the assessment proceedings, the Assessing Officer found that during the period of 01.04.2016 to 31.03.2017, the assessee had made deposits amounting to Rs.31,67,857/- in her bank accounts. Due to lack of any explanation or reply, the Assessing Officer treated Rs.31,67,857/- as unexplained money u/s 69A of the Act and added the same to the assessee’s total income.

3. Aggrieved by the above order, the assessee went in appeal before the ld. CIT(A) but the ld. CIT(A) passed an ex parte order dismissing the appeal of the assessee due to non-compliance.

4. Dissatisfied with the above order, the assessee approached before this Tribunal raising various grounds. However, the primary contention of the assessee is that the order passed by the ld. CIT(A) was ex parte order as the assessee did not receive any notice. The ld. AR argued that the notices were issued to an outdated email address that was no longer in use and no notices were served upon the e-mail address provided in Form No.35 which prevented the assessee from complying with the proceedings. The assessee pleaded before the Tribunal for giving another opportunity to submit her submissions before the authorities below.

5. On the other hand, the ld. DR did not raise any significant objection but emphasised that the assessee should fully comply with the notices issued by the authorities below in future proceedings if one more opportunity is given to the assessee.

6. We, after hearing both the parties and perusing the materials available on record, find that the order of the ld. CIT(A) is ex parte order without ensuring proper service of notices thereby denying the adequate opportunity to present the case by the assessee. We also find that the notices sent by the ld. CIT(A) to an outdated email address and even not in the e-mail address provided in Form No.35 which resulted inability of the assessee to comply with the proceedings, is plausible. We note that the ld. CIT(A) dismissed the appeal of the assessee solely on the procedural ground without going into merits and decided only on the ground of non-compliance on the part of the assessee. In the interest of justice and fair play, we, therefore, deem it fit to provide the assessee one more opportunity to substantiate her case to ensure just and fair assessment. We, therefore, remand back the issue to the file of the ld.

CIT(A) with a direction to re-examine the case on merits after giving reasonable opportunity of being heard to the assessee to represent her case. We also direct the assessee to diligently comply with the notices issued and will duly participate in the remand proceedings to avoid any further delay.

7. 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