

IN THE INCOME TAX APPELLATE TRIBUNAL 'Patna' BENCH, PATNA
(Through virtual hearing at Kolkata)

BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM

ITA No. 89/PAT/2025
(Assessment Year: 2016-17)

Naydu Kumari Tunyahi Road, Ward No.25, Bihar-852113	Vs.	DC/AC, Circle 3 Purnea, Patna Income Tax Office, Near Jail Chowk, NH-31, Purnea, Bihar-854301
(Appellant)		(Respondent)
PAN No. BVRPK7979K		

Assessee by : Shri Jagdish Shetty, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 07.07.2025
Date of pronouncement: 18.07.2025

ORDER

Per Pradip Kumar Choubey, JM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(E)") dated 03.04.2024 for A.Y. 2016-17.

02. It appears from the report of the registry that the appeal has been filed after a delay of 242 days for this the assessee has filed condonation petition, which are as follows-

"I, Naydu Kumari, daughter of Bijendra Yadav, aged about 46 years, residing at Tunyahi Road, Ward No. 25, Madhepura, Patna, Bihar, do hereby solemnly affirm and state as follows:

- 1. I am a Doctor by profession and practicing in Naydu Medicare and Research Center (PAN: BVRPK7979K).*



2. That for the assessment year 2016-17 an appeal has been filed before the of Income Tax (Appeals), National Faceless Appeal Centre [CIT (A)].
3. That the Id. CIT (A) has passed an order under section 250 dismissing my appeal for non-prosecution.
4. That due to the sudden and unfortunate demise of my Authorized Representative, Shri. Santosh Kumar, on 13th September 2024, I was unable to proceed with the timely preparation and filing of the appeal before Hon'ble ITAT.
5. That Late Shri. (CA) Santosh Kumar was handling all tax-related matters on my behalf and his/ her sudden demise caused significant disruption and confusion regarding the appeal process.
6. That immediately thereafter I approached a different consultant for filing an appeal before the Hon'ble Income Tax Appellate Tribunal ["ITAT"], Patna
7. That an appeal ought to have been filed before the Hon'ble ITAT on or before 01st June, 2024. But the same is now filed with a delay of 272 days.
8. It is prayed before the Hon'ble ITAT to condone the delay in filing the appeal as the delay is not due to any negligence or lapses on my part.

Naydu Kumar
(Deponent)"

03. On perusal of the condonation petition, the reason for delay in filing the appeal seems to be genuine and bonafide. The Ld. DR did not raise any objection in condoning the delay. Keeping in view, the condonation petition as well as judicial pronouncement that the case should be decided on merit not on technical issue, the delay is hereby condoned.
04. The brief facts of the case of the assessee is that the assessee being an individual and by profession Doctor has filed her return of income for the A.Y. 2016-17, declaring total income at ₹21,73,890/-. The case of the assessee was selected for scrutiny. Notice u/s 143(2) and 142(1) of the Act were issued but in response to the said notice, the assessee

failed to furnish the required detail/ documents. A show cause notice has also been issued requiring into furnishing all the details for large cash deposits made into the savings bank accounts of Bank of Baroda, HDFC bank and Axis bank. The assessee failed to make any compliance, as a result of which the Id. AO has added an amount of ₹50,00,000/- as undisclosed money u/s 69A of the Act. Aggrieved by the said order the assessee preferred the appeal before the Id. CIT (A), wherein also the appeal of the assessee have been dismissed as assessee failed to submit any submission or evidences during the appellate proceedings.

05. Being aggrieved and dissatisfied, the assessee has preferred the appeal before us.
06. The Id. AR instead of arguing into the merits of the case only prayed that the appeal of the assessee may be remitted back to the file of the Id. AO after giving an opportunity to the assessee to place all the documentary evidences in support of her claim that direction to pass a fresh order.
07. The Id. DR did raise any objection for the same.
08. Upon hearing the submissions of the respected parties, we have perused the order of the Id. lower authorities and find that the order passed by both the authorities are ex-parte order. The assessee did not furnish any documents either before the Id. AO or before the Id. CIT (A). The prayer of the assessee is that the assessee has to give an opportunity to place his case before the Id. Assessing Officer. For the interest of justice, we are inclined to restore the appeal of the assessee to the file of the Id. AO for passing a fresh order. The assessee is directed to co-operate in the proceedings by filing documentary



evidences essential to prove her case. Accordingly, the appeal of the assessee is allowed for statistical purposes.

09. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 18.07.2025.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Kolkata, Dated: 18.07.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata