



**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH "SMC", ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

ITA No.12/ALLD/2025  
(Assessment Year: 2017-18)

<b>Anita Devi</b> Ward No.18, Sadar Maharajganj, Uttar Pradesh- 273303.	v.	<b>Assessment Unit, Income Tax Department</b> Delhi.
<b>PAN: CASPD7817G</b>		
(Appellant)		(Respondent)

Appellant by:	Ms Vidisha Srivastava, Adv
Respondent by:	Shri A. K. Singh, Sr. DR

**ORDER**

**PER ANADEE NATH MISSHRA, A.M.:**

1. The present appeal has been filed by the assessee against the impugned appellate order dated 28.11.2024 passed by the Ld. Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi under section 250 of the Income Tax Act, 1961 (hereinafter referred as to "the Act") for the assessment year 2017-18. The grounds of appeal of the assessee are as under: -

*"1. Because the Ld. CIT(A) had erred in fact and law to confirm the addition made by the LAO on the basis of presumptive taxation scheme and applying the net profit rate of 8% on Rs. 1,51,00,000.00 and compute the income from business at Rs.12,08,000.00, as against the net profit of Rs.3,31,470.00 being 2.27% as per audited profit and loss account, and as such affirmation by Ld. CIT(A) is unjustified, bad in law and against the principle of natural justice and the same deserves to be deleted.*

*2. Because the Ld. CIT(A) erred in fact and law to confirm the addition made by LAO by increasing the net profit rate to 8% without pointing out any discrepancy in the books of accounts, whereas the fact is that the books of accounts of the appellant were audited by a Chartered Accountant u/s 44AB of the IT Act and the gross profit rate as per audited profit and loss account was 5.20% and net profit rate was 2.27%, and as such addition confirmed by Ld. CIT(A) by applying higher rate of profit i.e 8% is unjustified, bad in law and against the principle of natural justice and the same deserves to be deleted:*

3. *Because the Ld. CIT(A) erred in fact and law to treat the cash deposit of Rs. 1,51,00,000.00 in bank account as total turnover of the appellant, whereas the fact is that the turnover of the appellant as per audited profit and loss account was Rs.1,46,14,103.00 only.*

4. *Because the Ld.AO violated the procedures as prescribed u/s 144B of the I T Act, 1961 for Faceless Assessment by not intimating the appellant that assessment in their case shall be completed in accordance with the procedure laid down under u/s 144B.*

5. *Because the Ld. AO erred in fact and law to reject the books of accounts of the appellant without pointing out any discrepancy as referred in section 145(3) of the IT Act, hence, the rejection of books of accounts is unjustified, bad in law and against the principle of natural justice.*

6. *Because the order appealed against is contrary to fact, law and principles of natural justice.*

7. *Because on the facts and circumstances of the case the appellant deserves full relief from the stage of Hon'ble Income Tax Appellate Tribunal.*

8. *The appellant craves the right to add/modify/alter any others grounds of appeals during the course of hearing of the appeal.”*

1.1 In this case, assessment order dated 28/03/2022 was passed by the Assessing Officer (“AO”) u/s 147 read with section 144B of the Act whereby the assessee’s total income was assessed at Rs.11,73,170/- as against the returned income of Rs.2,96,640/-. In the aforesaid assessment order, an addition amounting to Rs.8,76,530/- was made on account of income from other sources. The assessee’s appeal against the aforesaid assessment order was dismissed by the Ld. CIT(A) vide impugned appellate order dated 28.11.2024. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 28.11.2024 of the Ld. CIT(A).

(2). At the time of hearing before us, the Ld. Authorized Representative (“AR”) for the assessee submitted that the assessee was not given reasonable opportunity either by the Assessing Officer during the assessment proceedings or by the Ld. CIT(A) during the appellate proceedings. He further submitted that the issue in dispute in the present appeal may be restored back to the file of the Assessing Officer, with the direction to pass

de novo order in accordance with law after providing reasonable opportunity to the assessee; because neither the Assessing Officer nor the Ld. CIT(A) had provided reasonable opportunity to the assessee in the proceedings before them so far. The learned Departmental Representative for Revenue expressed no objection to this. In view of the foregoing, the impugned order of the Ld. CIT(A) is set aside and the issue in dispute in the present appeal before us regarding the aforesaid addition of Rs.8,76,530/- is restored back to the file of the Assessing Officer, with the direction to pass de novo assessment order on this specific issue in accordance with law after providing reasonable opportunity to the assessee. All grounds of appeal are treated as disposed of in accordance with the aforesaid directions.

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

Order pronounced in the open Court on 21/07/2025.

Sd/-  
[SUBHASH MALGURIA]  
JUDICIAL MEMBER

Sd/-  
[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

DATED: 21/07/2025

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

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

//True Copy//

By order  
Sr. Private Secretary