

THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

Through Hybrid Mode

**Before Ms. Suchitra Kamble, Judicial Member
And Shri Bijayananda Pruseth , Accountant Member**

**ITA No. 302/Srt/2024
Assessment Year 2017-18**

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| Swati Nabendu Podder, Flat No. C/204, Pramukh Aangan, Samarvarni, Silvassa, Dadra and Nagar Haveli-396230 PAN: AIIPP8770C (Appellant) | Vs | ITO, Silvassa (Respondent) |
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**Assessee by: None for Assessee
Revenue by: Shri Ajay Uke, Sr. D.R.**

Date of hearing : 15-07-2025
Date of pronouncement : 15-07-2025

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

This is an appeal filed against the order dated 22-01-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2017-18.

2. The grounds of appeal are as under:-

"1) The Learned Assessing Officer erred in adding Rs 1,01,80,260/- with the Income of The Assessee and hence the order of the Learned Assessing Officer May be quashed.

2) The Learned Assessing Officer erred in imposing the Penalty u/s 271AAC(1) of the Act.

3) *The Learned Assessing Officer erred in imposing the Penalty u/s 271F of the Act.*

4) *The Learned Assessing Officer erred in imposing the Penalty u/s 272A(1)(d) of the Act.*

5) *The Learned CIT(Appeal) erred in dismissing the reassessment request of the Assessee.*

6) *The Appellant craves leave to add, amend, alter or delete any of the Grounds of Appeal.*

3. On the basis of data analytics and information gathered during the phase of online verification, the Income Tax Department gathered list of assessees who had deposited substantial cash in bank accounts during the demonetization period. The data reveals that the assessee Smt. Swati Nabendu Podder deposited cash of Rs. 10,37,000/- in his bank account with RBL Bank and Corporation Bank during the demonetization period. Since the assessee has not responded the statutory notices, the Assessing Officer passed order u/s. 144 thereby making addition of Rs. 1,01,80,263/- u/s. 69A. The Assessing Officer observed that the assessee made cash deposit amounting to Rs. 12,27,800/- and other credit entries appearing in bank account of Rs. 89,52,463/- total amounting to Rs. 1,01,80,263/- appearing in the RBL Bank and Corporation Bank, the bank accounts of the assessee in the financial year 2016-117 relevant to the assessment year 2017-18 remained unexplained. The assessee did not file ITR nor declared its true income and had not paid due taxes thereon. The value of credit entry including cash deposit appearing in the RBL Bank and Corporation bank accounts is confirmed as unexplained money u/s. 69A of the Act.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. At the time of hearing, none appeared on behalf of the assessee despite giving several notices, there was no A.R. appeared for the assessee. We have adjourned this matter after issuance of notice on 10 occasions and there is no new address given by the assessee before us. Therefore, we are proceeding on the basis of Form Nos. 36 and 35 and the observations of the submissions mentioned in Form No.35.

6. The ld. D.R. relied upon the assessment order and the order of the CIT(A).

7. We have heard ld. D.R. and perused all the relevant material available on record. From the perusal of the statement of facts filed by the assessee along with Form No. 35, it is mentioned that the assessee's mother in law was suffering from cancer and died on 24-11-2019. This fact highlighted that the reason why the assessee could not respond to the notices before the Assessing Officer. As this fact was not supported by any evidence and there was no annexures to Form No. 35 as well as Form 36, it appears that the assessee is not interested in contesting the present matter and therefore since the assessee has filed any details related to cash deposit of Rs. 1,01,80,263/- in her bank account, the matter is dismissed.

8. In the result, the appeal of the assessee is dismissed.

Order is pronounced on 15-07-2025.

Sd/-
(Bijayananda Pruseth)
Accountant Member
Ahmedabad : Dated: 15/07/2025

Sd/
(Suchitra Kamble)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Surat
6. Guard file.

By order,

// TRUE COPY //

Assistant Registrar,
Income Tax Appellate Tribunal,
Surat

a.k.