

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH 'SMC' AGRA**

(Through Physical/Virtual Hearing)

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.293/Agr/2025
[Assessment Year: 2009-10]**

Rashmita Singh, D-47, Phase-3, Garden Homes, Alkapuri, Gwalior, Madhya Pradesh-474001	Vs	Income Tax Officer, Ward-2(3), Gwalior, Madhya Pradesh-474001
PAN-AGFPS9495J		
Appellant		Respondent

Appellant by	None (An Adjournment Application)
Respondent by	Shri Anil Kumar Sr. DR

Date of Hearing	17.07.2025
Date of Pronouncement	06.08.2025

ORDER,

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against an order dated 27.12.2024 of the National Faceless Appeal Centre, Delhi/Ld. CIT(A), relating to Assessment Year 2009-10 arising out of order u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 30.11.2017.

2. None appeared on behalf of the assessee. However, the assessee had filed an adjournment petition, which was rejected and the appeal is being

decided after hearing the Id. Sr. DR and on the basis of material available on record.

2. There is a delay of 92 days in filing the appeal before us. In this regard, the assessee has filed a condonation application for condoning the delay, which is reproduced as below:-

To,

The Income Tax Appellate Tribunal
Agra Bench-Agra.

Hon'ble Sir,

REGARDING- CONDONATION OF DELAY IN THE APPEAL FILED BY RASHMITA SINGH VS ITO-GWALIOR BEING ITA NO. 293/AGR/2025 FOR THE A.Y. 2009-10 AGAINST ORDER PASSED U/S 144 R.W.S 147 OF THE INCOME TAX ACT, 1961.

In this regard, it is submitted that the assessee filed an appeal before your honour online on 28.05.2025. The defective notice was issued by your honour on 28.05.2025 that appeal is time barred for 92 days.

The assessee Rashmita Singh was confined to Bed and advised for the rest from 10.02.2025 to 10.05.2025 as per the medical certificated issued from the concerned doctor (Copy of medical Certificate is enclosed). Further, it is submitted that as soon as she was fit for work on 11.05.2025 she immediately contacted the counsel to file her appeal before Hon'ble ITAT and the appeal was filed on 28.05.2025 before your honour.

It is therefore kindly prayed to the Hon'ble Bench kindly condone the delay of the appeal for 92 days of Rashmita Singh and appeal of the assessee may kindly be heard on the merits.

It is prayed accordingly.

Date: 10.06.2025

submitted
for Ravi Agarwal
Rashmita Singh
Th. Ravi Agarwal Advocate
Counsel

3. We have carefully considered the facts stated in the said application. Upon consideration, we are of the considered view that the assessee was prevented by sufficient cause in filing the said appeal. We, therefore, condone the delay of 92 days and admit this appeal for hearing.

4. Brief facts of the case:- The Assessing Officer had AIR information that the assessee had deposited a sum of Rs.12,81,701/- in her saving bank account during the Financial Year 2008-09 relating to Assessment Year 2009-10 maintained with ICICI Bank Gwalior in account No.xxxxxxxx4641. The Assessing Officer issued a notice u/s 148 of the Act dated 31.03.2016 but according to the Assessing Officer, the assessee did not file any response. According to the Assessing Officer, the assessee did not submit any explanation regarding the source of the cash deposited during the assessment proceedings and accordingly the Assessing Officer completed the assessment u/s 144 r.w.s. 147 of the Act and made an addition of Rs.12,81,701/-. The Assessing Officer further disallowed a claim of loss of Rs.98,283/- as according to the Assessing Officer, no details/documents were furnished by the assessee to substantiate the loss claimed.

5. Aggrieved with the said order, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) dismissed the appeal of the assessee ex-parte as according to him, the case was fixed for hearing on four occasions when there was no response from the assessee. The ld. CIT(A) also observed on merit that

in absence of any evidence to rebut the assessment order, there was no reason to interfere with the addition made by the Assessing Officer.

6. Aggrieved by the order of the Id. CIT(A), the assessee is in appeal before us.

7. The Ld. Sr. DR supported the orders of the authorities below.

8. We have heard the Id. DR and supported the orders of the authorities below. In the ground no.4 of the appeal, it is submitted by the assessee that cash deposits of Rs.12,81,701/- in the bank account of the assessee is a joint account in the ICICI Bank with her husband who deals in the business of paints. It appears that this ground was not taken by the assessee either before the Assessing Officer or before the Ld. CIT(A). The above contention of the assessee requires factual verification. Therefore, in the given facts of the case, the order of the Assessing Officer as well as the Ld. CIT(A) are set-aside and the matter is restored to the file of the Assessing Officer for fresh adjudication on this issue after giving reasonable opportunity of being heard to the assessee and as per law.

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

Order pronounced in the open court on 06th August, 2025.

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER
Dated 06.08.2025.

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Shetkar

Copy forwarded to:

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

Asst. Registrar,
ITAT, Agra