

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW 'A' BENCH, LUCKNOW**

**BEFORE SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
AND  
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No.278/LKW/2025  
A.Y. 2019-20

Shobha Yadav, Chandpura Bachhana, Bilhaur, Kanpur Nagar, U.P.-209202 <b>PAN:AUXPY6004H</b> (Appellant)	vs.	Commissioner of Income Tax (Appeals), Kanpur  (Respondent)
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Assessee by:	Sh. Shivam Singh Yadav, Adv
Revenue by:	Sh. R.K. Agarwal, CIT DR
Date of hearing:	30.07.2025
Date of pronouncement:	29.08.2025

**ORDER**

**PER NIKHIL CHOUDHARY, A.M.:**

This is an appeal filed by the assessee against the orders of the ld. CIT(A), NFAC passed under section 250 of the Income Tax Act, 1961 on 28.02.2025, dismissing the appeal of the assessee in limine. The grounds of appeal are as under:-

- 1. That the Learned Commissioner of Income Tax (Appeals) (CIT(A)) has erred in law and on facts in dismissing the appeal on the ground of delay in filing of the appeal by 33 days, without appreciating the bona fide reasons and genuine hardship faced by the appellant.*
- 2. That the Learned CIT(A) failed to appreciate that the appellant is an illiterate village woman with no access or understanding of technology, and that she neither received the notice nor the assessment order in physical form, leading to unintentional delay in filing the appeal.*
- 3. That the Learned CIT(A) failed to consider that the appellant's cause for delay was neither deliberate nor due to negligence, but solely due to lack of awareness, and therefore deserved liberal construction in the interest of substantial justice.*
- 4. That the Learned CIT(A) erred in holding that the appellant did not show "sufficient cause" for condonation of delay, despite her candid declaration of illiteracy, lack of access to email, and absence of physical service of notices circumstances beyond her control.*

5. *That the Learned CIT(A) failed to consider the settled position in law that liberal interpretation must be applied to the term "sufficient cause" especially where substantive justice is at stake, and technicalities should not defeat meritorious cases.*
6. *That the Learned Assessing Officer erred in initiating reassessment proceedings under Section 147 without proper service of notice as mandated under the Act, thereby vitiating the entire reassessment proceedings.*
7. *That the reassessment order passed under Section 147 r.w.s 144 is bad in law and liable to be quashed on the ground of lack of opportunity to the appellant, as no effective hearing or representation could be made by the appellant due to non-service of notice.*
8. *That the reassessment order is factually erroneous in treating the cash deposits in the appellant's bank account as unexplained income, without considering that the bank account used was a savings account and not a business account, and no such unexplained cash was deposited during the relevant year.*
9. *That the impugned order passed by CIT(A) without condoning the delay has resulted in denial of fair opportunity and violation of principles of natural justice, thereby rendering the appellate proceedings defective.*
10. *That the appellant craves leave to add, alter, amend or withdraw any of the above grounds at the time of hearing."*

2. The facts of the case are that the ld. Assessing Officer received the information that the assessee had deposited a cash of Rs.24,31,165/- in her account maintained with the Bank of Baroda, but had not filed her return of income under section 139(1). Therefore, after following the provisions laid down under section 148A, an order was issued under section 148A(d) and a notice under section 148 of the Income Tax Act was issued to the assessee, requiring her to file her return of income. When no response was received from the assessee, notices under section 142(1) were issued to her and were sent to her email address [shobhayadav987654@gmail.com](mailto:shobhayadav987654@gmail.com) and [govingyadav3481@gmail.com](mailto:govingyadav3481@gmail.com). When these too failed to receive any response, letters were issued from NFAC and a show cause notice under section 144 was also issued and served upon the assessee, vide the aforementioned email addresses. However, these were not responded to and therefore, the ld. AO added back the amount of Rs.24,31,165/-, under section 69A of the Income Tax Act, 1961 and brought the same to tax under section 115BBE of the Income Tax Act, 1961.

3. Aggrieved with the said addition, the assessee filed an appeal with the Id. CIT(A), NFAC. However, the appeal was late by 33 days. The assessee submitted that since she was a villager and unfamiliar with technology, she did not use email and she did not receive an email notice or a hard copy of the order from the Income Tax office. However, the Id. CIT(A) did not accept such explanation. He held that the assessee had failed to upload the material evidences and circumstances which prevented her from filing the appeal on time. All the notices had been served upon the assessee on her email ID and he placed reliance on the case of CIT vs. India Gospel Fellowship Trust (Mad) 331 ITR 283, wherein it was held that ignorance of law was not a ground to condone the delay. Therefore, the Id. CIT(A), after quoting from various other orders, dismissed the appeal of the assessee in limine.

4. Aggrieved with the dismissal of her appeal, the assessee has come before us. Sh. Shivam Singh Yadav, Advocate (hereinafter referred to as the 'Id. AR') submitted that it had already been stated before the Id. CIT(A), that the assessee was a villager and unfamiliar with technology. Since the entire assessment and appeal had taken place in faceless mode, she was unable to make proper compliance to the notices issued by the Department electronically. It was prayed that the assessee had had no opportunity to represent her case before the lower authorities and the Id. CIT(A) was unjustified in dismissing her appeal, without considering that she was handicapped in meeting the timelines on account of not being familiar with aspects of information technology. It was, therefore, prayed that in the interest of justice, the matter may be restored to the file of the Id. AO, so that the assessee could furnish an explanation before the Id. AO, regarding the source of the deposit.

5. On the other hand, Sh. R.K. Agarwal, CIT DR (hereinafter referred to as the 'Id. CIT DR') submitted that the assessee ought to have been vigilant after having received the order of the Id. AO. However, he had no objection to the matter being sent back to the Id. AO for discovery of facts, provided the Tribunal also issued direction to the assessee to make due compliance before the Id. AO, failing which adverse inference could be held against her.

6. We have duly considered the facts and circumstances of the case. In our view, the unfamiliarity with information technology is a good and sufficient ground to condone the delay of 33 days in the filing of the appeal and the ld. CIT(A) ought to have considered this aspect with seriousness before dismissing the case of the assessee in limine. However, as the assessee has not been compliant and not explained the sources of the deposits before the ld. AO, we restore the matter back to the file of the ld. AO with a direction to the assessee to make due compliance with the ld. AO by remaining vigilant to the notices sent by him through electronic mode, so that the sources of deposit in the bank account may be explained by her. We would further caution, that in the failure to make due compliance, it could be construed as per the provisions of the Act, that she had no submission to make in this regard and adverse inference could be drawn. The assessee may therefore make the compliance keeping this in mind. As the matter has been restored to the file of the ld. AO for a *de novo* assessment, the appeal is held to be allowed for statistical purposes.

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

Order pronounced on 29.08.2025 in the open Court.

Sd/-

**[SUDHANSHU SRIVASTAVA]**  
**JUDICIAL MEMBER**

DATED: 29/08/2025

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Copy forwarded to:

1. Appellant –
2. Respondent –
3. CIT DR , ITAT,
4. CIT,
5. The CIT(A)

Sd/-

**[NIKHIL CHOUDHARY]**  
**ACCOUNTANT MEMBER**

By order  
Sr. P.S.