



सत्यमेव जयते



**IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, GOA
BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER
AND
SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER**

| Sr | ITA No | Assessment Year | Appellant | Respondent | PAN |
|----|--------------|-----------------|--|---|------------|
| 1 | 110/PAN/2024 | 2013-14 | Mrs Richa Rosy D'Souza L/R of Late Mr Geoffrey Stephen D'Souza | Income Tax Officer, Ward-1 (Intl. Txn), Panaji, Goa | ACQPJ2374Q |
| 2 | 111/PAN/2024 | 2014-15 | | | |
| 3 | 112/PAN/2024 | 2013-14 | Mrs Richa Rosy D'Souza | Income Tax Officer, Ward-2, Madgao, Goa | AHJPD4115F |
| 4 | 113/PAN/2024 | 2014-15 | | | |

Appearances

Assessee by: Mr Pramod Vaidya ['Ld. AR']

Revenue by: Capt. Pradeep Arya ['Ld. DR']

सुनवाई की तारीख / Date of conclusive Hearing : 02/07/2025

घोषणा की तारीख / Date of Pronouncement : 03/07/2025

ORDER

PER G. D. PADMAHSHALI;

The captioned bunch of appeals of different assessee's filed u/s 253(1) of the Act of the Income-tax Act, 1961 ['the Act'] challenges respective separate orders passed by The Commission of Income Tax Appeals-1, Panaji Goa ['Ld. CIT(A), Goa'] u/s 250 of the Act involving twin assessment years 2013-14 & 2014-15 ['AY'] which emanated respectively from separate orders passed u/s 143(3)/143(3) r.w.s.147 of the Act.



2. The primary grievance in the present appeals revolves around non consideration of written submission & evidences placed in appellate proceedings before the first appellate authority.

3. Since facts involved in this bunch of appeals and issue dealt therein are common & identical and since arising out of a common search, on rival party's request these appeals for the sake of brevity & convenience are heard together for being disposed-off by this common & consolidated order.

4. In adjudicating these matters together, the first appeal listed at Sr No 1 viz; ITA No. 110/PAN/2024 is taken as lead case, resultantly our adjudication laid in succeeding paragraphs shall *mutatis-mutandis* apply to remaining appeals listed at Sr. No 2 to 4.

5. The appeals listed at Sr. No 1 to 2 and Sr. No 3 to 4 filed with a delay of 1645 days & 1576 days



respectively. The reasons behind belated filing is explained through affidavit dt. 23/04/2024. After vouching facts & circumstances concerning delay, affidavit and medical reports etc., and the reasons & their sufficiency, we are satisfied that the delay in filing appeals was accidental & undeliberate. We therefore of the view that for sufficient cause appellant was prevented from filing appeals within statutory period. As these cases falls within the parameter set by Hon'ble Courts in '*Vijay Vishin Meghani Vs. DCIT & Anr*' [2017, 398 ITR 250 (Bom)] and '*Collector, Land Acquisition, Anantnag and Anr. Vs Ms Katiji and Others*' [1987, 167 ITR 5 (SC)], we therefore after placing reliance on former judicial precedents, in the larger interest of justice have condoned the said delay and advanced to adjudicate limited issue of violation of principle of natural justice.



6. Without touching merits of additions, we have heard rival party's common submissions on the ground concerning non-considering the evidential material placed before Ld. CIT(A) and subject to rule 18 of ITAT-Rules 1963 perused material placed on record and considered facts in the light of settled position of law, which are forewarned to the parties for their rebuttal.

ITA No. 110/PAN/2024

7. As we note that, as against the order of assessment dt. 05/02/2016 passed u/s 143(3) of the Act, the deceased assessee filed an appeal before the Commissioner of Income Tax Appeals-12, Bangalore [‘Ld. CIT(A), Bengaluru’] on 08/03/2016. In response to notices issued in first appellate proceedings the deceased assessee through its representative made written submissions physically vide letter dt. 14/06/2017 and further through registered post vide



letter dt. 31/12/2016 & 04/0/2018. These replies were made accompany therewith evidences in support of claim that the cash deposits into bank accounts were solely out of conversion of foreign exchange income brought to India on his home visit, thus representing capital/asset and not income. The proceedings on the request of the deceased assessee was transferred to the Ld. CIT(A), Goa, however all previous submission made before Ld. CIT(A), Bengaluru remained to be part of transferred records. Therefore at the time of passing by the impugned order dt. 29/08/2019 the Ld. CIT(A), Goa had no occasion to vouch those missing submissions. Thus the impugned addition sustained in first appeal is devoid of verification & adjudication. In view thereof the Revenue could hardly object the appellant's request for setting-aside impugned addition for a limited purpose of verification.



8. Placing reliance on ‘*St. Paul’s Anglo Indian Education Society*’ [2003, 262 ITR 377 (Pat)], we are of the view that, the impugned adjudication is unjust as the deceased assessee/appellant was deprived of reasonable opportunity to produce all relevant evidences to establish that cash deposits were made out of conversion of forex money bought on home visit to India. In view thereof, we set-aside the sustained impugned addition for its remand with a direction to adjudicate the same in accordance with law after according three effective hearings to the appellant. The grounds, stands allowed for statistical purposes.

9. In result, these appeals stands partly allowed for statistical purposes in aforesaid terms.

In terms of rule 34 of ITAT Rules, 1963 the order pronounced in the open court on date mentioned hereinbefore.

-S/d-

PAVAN KUMAR GADALE
JUDICIAL MEMBER

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

Panaji/Dt: 03th July 2025.

Copy of the Order forwarded to :

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|-------------------|--------------------------------|------------------------------|
| 1. The Appellant. | 2. The Respondent. | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, Goa | 6. Guard File |

By Order,
Sr. Private Secretary / AR ITAT, Panaji.