

**IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR "SMC" BENCH :: NAGPUR**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.350/NAG/2025
(Assessment Year: 2017-18)**

Anuradha Pravin Pote, Rathi Nagar, Amravati-444603. PAN: AATPP 8804 C	Vs.	ITO, Ward-5, Amravati.
(Appellant)		(Respondent)

Present for:

Assessee by : Ms. Shikha P. Loya, Ld. CA.
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 26.06.2025
Date of Pronouncement : 18.09.2025

O R D E R

This appeal has been preferred by the Assessee against the order dated 21/03/2025 impugned herein passed by the Learned Commissioner of Income Tax (Appeals)/NFAC, Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2017-18.

2. In this case, the Assessing Officer (AO), vide assessment order dated 20/05/2023 u/sec. 147 r.w.s. 144B of the Act, has made the addition of Rs. 28,50,000/- being 'unexplained credit/income' u/sec. 68 of the Act.

3. The Assessee, being aggrieved, challenged the said addition by filing the first appeal before the Ld. Commissioner, however, of no avail, as the Ld. Commissioner dismissed the appeal of the Assessee affirming the addition and thus, Assessee being aggrieved has preferred the instant appeal.

4. This Court has given thoughtful consideration to the peculiar facts and circumstances in totality. Admittedly, both the authorities below in the absence of specific submissions/documentary evidence, were constrained to decide the issue though on merit, but not in its right perspective and proper manner. As the Assessee eventually made no effective compliance and/or complete compliance, however, it appears from the assessment order that on three occasions, the Assessee filed her response to the notices issued u/sec. 148, 143(2) & 142(1) of the Act.

5. Thus, considering the peculiar facts and circumstances of the case, for just and proper decision of the case and substantial justice, this Court is inclined to afford one more opportunity to the Assessee to substantiate her claim before the Ld. AO by producing

the relevant submissions/documents, so that Ld. AO would be in a position to determine the issue under consideration in its right perspective and proper manner. Thus, the case is remanded to the file of the Ld. AO for decision afresh, suffice to say by affording a reasonable opportunity of being heard to the Assessee. The Assessee is also directed to file relevant submissions/documents before the Ld. AO. It is clarified that in case of subsequent default, the Assessee shall not be entitled for any leniency.

6. In the result, Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 18.09.2025.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

vr/-

Copy to: The Appellant
The Respondent
The CIT, Concerned, Nagpur
The DR Concerned Bench

//True Copy//

By Order

Senior Private Secretary
ITAT, Nagpur.