

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.180/NAG/2025  
Assessment Year: 2016-17**

<b>Ms. Vandana Deepak Bankoti</b> Plot No.1399, Deshpande Layout, Wardhaman Nagar, Nagpur Maharashtra- 440008 <b>PAN: AIQPB3713M</b>	Vs.	<b>Income Tax Officer</b> Ward -4(1) BSNL RTTC Building, Nagpur Maharashtra- 440006
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri M. G. Moryani, Ld. Adv.  
Revenue by : Shri Surjit Kumar Saha, Ld. Sr. D.R.

Date of Hearing : 27.06.2025  
Date of Pronouncement : 24.09.2025

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Revenue against the order dated 19.02.2025, impugned herein, passed by the National Faceless Appeal Center (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2016-17.

2. In the instant case, the Assessing Officer (AO) on getting information that the Assessee had entered into purchase transaction with respect to immovable property worth Rs.55,24,000/- however, filed the ITR on dated 18.06.2016 for the assessment year under consideration showing total income of Rs.9,85,130/- and therefore the reasons for reopening the case u/s 147 of the Act were recorded and the case of the Assessee was reopened by issuing notice dated 30.03.2021 u/s 148 of the Act. The AO observed that the Assessee

is a salaried employee having income from other sources but has not offered income from salary amounting to Rs.2,40,000/- and the amount of Rs.7,76,426/- from other sources (i.e. interest from fixed deposit of Rs.6,29,134/-, having interest of Rs. 7,292/- and interest from other sources) in the ITR.

With regards to purchase of property for Rs.30,00,000/- in 2015 vide agreement dated 11.04.2015 the AO observed that the entire payments were made through banking channel as per page 5 of the sale deed. The AO further perused the replies filed by the Assessee and observed that the Assessee during the assessment year under consideration on dated 11.04.2015 had also purchased a property i.e. row house situated at Kasra number 94 Mouza Wathoda Tehsil and District Nagpur in the year vide agreement to sell dated 11.04.2015 and registered sale deed dated 28.06.2017 and therefore the transaction belonged to A.Y. 2018-19 as the Assessee accepted herself that entire payment of Rs.30,00,000/- was made during the F.Y. 2015-16, however, the source of said payment has not been established by the Assessee except furnishing bank statement of State Bank of India. **Thus, the AO treated the amount of investment of Rs.30,00,000/- as unexplained investment as per section 69A of the Act and added to the total income of the Assessee.**

**2.1** Further, the AO, on perusing the statement of account No.10044969491, found that the Assessee has also deposited a cash of Rs.7,65,000/- during the year under consideration but not substantiated the source of such cash deposit and therefore the AO further observed that perusal of ITR at Raw-8(2) reflects that the Assessee claimed deduction of Rs.2,35,000/- being exempt u/s 54B of the Act during the A.Y. 2014-15 and being agricultural income in

schedule EI of the ITR but has not furnished any justification and accordingly **the AO also made the addition of Rs.2,35,000/-**.

**2.2** The AO in the assessment order also noted the fact that though the Assessee was allowed video conferencing at her request but failed to join till 5:25 P.M. on dated 23.03.2022. Thereafter, another opportunity was given on 24.03.2022 at 3:28 P.M. The Assessee again sought adjournment without having a word and therefore keeping in view the attitude of the Assessee, it was construed by the AO that the Assessee is not willing to substantiate and prolonging the proceedings unnecessarily, hence keeping in view the time constraint and the provisions made in this regard, the proceedings were completed by the AO as per draft assessment order provided to the Assessee.

**3.** The Assessee, being aggrieved, challenged the said addition/disallowance before the Ld. Commissioner who by impugned order set aside the assessment order and referred the case back to the AO for making fresh assessment.

**4.** The Assessee, being aggrieved, challenged the decision of the Ld. Commissioner.

**5.** Heard the parties and perused the material available on record. Admittedly, in the instant case reasons for reopening of the case u/s 147 of the Act were recorded specific to the effect/transaction of Rs.54,24,000/- which read as under:

*“ In this case the information has received from insight portal that the Assessee has entered into the transaction of Rs.55,24,000/- for the purchase of immovable property. The above information is the type of high risk CRIU/VRU information. As per the information details uploaded on insight portal, applicability of section 56(vii)(b) of the Act identified during the survey of SRO. On verification, it is noticed that the transaction of*

Rs.55,24,000/- for purchase of immovable property is not reflected in the return of income filed by the Assessee”.

**6.** Admittedly, the Assessee though, as it appears from the adjournment application dated 23.03.2022, requested the AO for adjourning the case/hearing on 25.03.2022 after 2:30 P.M. due to unavailability of the Assessee’s counsel in town, however, the AO in the constrained circumstances and considering the time constraint declined to entertain such request of the Assessee and ultimately passed the assessment order and therefore the Ld. Commissioner by considering the fact that *the Assessee has cited lack of proper opportunity during the assessment proceedings*, found fit case for setting aside the assessment and referring the case back to the AO for making a fresh assessment.”

This Court observes that admittedly the AO in para No.6 of the assessment order has mentioned the fact that during the **A.Y. 2014-15** the Assessee has also claimed the deduction of Rs.2,35,000/- u/s 54B of the Act, which goes to show that this amount does not pertain to A.Y. 2016-17 under consideration. **Thus, the addition of Rs.2,35,000/- apparently is unsustainable and thus the same is deleted. Thus, the Assessee would get the relief on this count.**

**7.** Admittedly the Assessee did not reply to the notices/draft assessment order issued by the AO and even otherwise it is not the case of the complete denial of opportunity through video conferencing as it appears from para 7.1 of the assessment order and therefore, in the considered opinion of this Court the issues qua additions of Rs.30,00,000/- and Rs.7,65,000/- requires thorough verification and/or adjudication by considering the relevant submissions documents and thus the Ld. Commissioner has rightly referred back to the file of the AO for making a fresh assessment.

In simple terms, the addition of Rs.2,35,000/- is deleted and the issue qua additions of Rs.30,00,000/- and Rs.7,65,000/- would be subject to decision afresh by the AO, as order by the Ld. Commissioner.

**Thus, the order of the Ld. Commissioner is modified to that extent.**

**8.** In the result, the Assessee's appeal is partly allowed.

**Order is pronounced 24.09.2025 as per rule 34(5) of the Income Tax {Appellate Tribunal} Rule 1963.**

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

\* Kishore, Sr. P.S.

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Nagpur.