

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Pradip Kumar Choubey, Judicial Member and  
Shri Rakesh Mishra, Accountant Member**

**ITA No.163/Pat/2025**  
Assessment Year: 2017-18

**Shakuntla Devi.....Appellant**  
**Garib Asthan Road,**  
**Muzaffarpur, Bihar – 842001.**  
**[PAN: AMCPD3235A]**

**vs.**

**ITO, Muzaffarpur.....Respondent**

**Appearances by:**

Shri Sumit Tekriwal, AR, appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT appeared on behalf of the Respondent.

Date of concluding the hearing : September 22, 2025

Date of pronouncing the order : October 09, 2025

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

This appeal filed by the assessee is directed against the order dated 28.05.24 of the National Faceless Appeal Centre [‘CIT(A)’] passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as “the Act”) for the assessment year 2017–18.

2. The appeal has been filed by the assessee with a delay of 246 days. The assessee has filed an affidavit for condonation of the delay. The assessee submitted in the application that the delay in filing the appeal was neither intentional nor deliberate but was due to depression and deteriorated mental health of the assessee due to murder of her son. Under the circumstances, we find that the delay was occurred due to unusual circumstances which was beyond the control of the assessee and consequently, the delay in filing the appeal is hereby condoned and we proceed to dispose of the appeal on merits.

3. Brief facts of the case are that the assessee is a lady and a trader of gold jewellery and ornaments. The Assessing Officer found that the assessee has deposited an amount of Rs.10,18,000/- in her SBI's account. The assessee could not file her return of income within due date for the year under consideration due to murder of her son. The assessee paid advance tax of Rs.1,60,000/- for the assessment year in question and Form 26AS was attached. Thereafter, notice u/s 142(1) was issued but the assessee failed to comply properly. The Assessing Officer completed the assessment u/s 144 of the Act by making addition of Rs.10,18,000/- as unexplained money u/s 69A of the Act.

3. Aggrieved by the said order, the assessee filed an appeal before the CIT(A) but failed to succeed.

4. Aggrieved and dissatisfied, the assessee is in appeal before us. At the time of hearing, the Ld. AR submitted that the Assessing Officer completely failed to consider the details of ITR computation along with P & L A/c, balance sheet, capital A/c, copy of VAT return reflecting sales thereof furnished by the assessee. The ld. AR further submitted that the assessee deposited advance tax of Rs.1,60,000/- before the end of the financial year and the assessee failed to file return of income due to unnatural death of her son. The Ld. AR therefore prayed for one more opportunity to substantiate the case before the authorities below.

5. The Ld. DR did not make any objection to the above proposal of the ld. AR.

6. We have considered the submissions of the counsels of the respective parties and perused the material available on record. We find that the assessment order was passed u/s 144 of the Act. The assessee could not file return of income due to her son's sudden death which was beyond the control of the assessee but the assessee deposited advance

tax of Rs.1,60,000/- for the year under consideration which proves that the assessee tried to comply with the proceedings. We note that Assessing Officer made the addition without properly examining the P & L A/c, VAT return, balance sheet which was available with him during the assessment proceedings and the Id. CIT(A) simply confirmed the addition made by the Assessing Officer without properly verifying or without calling for any remand report from the Assessing Officer. Under the circumstances, in the interest of substantive justice, we deem it fit to remand this matter back to the file of Assessing Officer with the direction to adjudicate the matter on merits after affording opportunity to the assessee of hearing and examining the explanations and documents which will submit by the assessee during the remand proceeding and to pass a speaking order in accordance with law. The assessee is directed to fully cooperate in the remand proceedings by submitting all evidences/documents and if necessary, the assessee may file new evidences u/r 46A of the I.T. Rules to substantiate the case.

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

***Kolkata, the 9<sup>th</sup> October, 2025.***

Sd/-  
**[Rakesh Mishra]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 09.10.2025.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches