

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

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA no.428/NAG/2025**  
**(Assessment Year : 2018-19)**

Leena Ashok Zope,  
At Post Kurum, Tq. Murtizapur  
Dist. Akola -444 115,  
Maharashtra.  
PAN- AATPZ1101G

..... Appellant

v/s

Income Tax Officer  
Ward-3, Aayakar Bhawan,  
Akola-444001,  
Maharashtra.

..... Respondent

Assessee by: Shri.Manoj G. Moryani.AR  
Revenue by : Shri Surjit Kumar Saha.Sr.DR

Date of Hearing – 09/10/2025

Date of Order – 10/10/2025

**ORDER**

The assessee has filed the appeal against the order dated 28/03/2025, passed by the CIT(A)/ National Faceless Appeal Centre(NFAC), Delhi, u/sec 147 r.w.s. 144 and 250 of the Income Tax Act, 1961 (for short "*the Act*") for the A.Y. 2018-19. The assessee has raised the following grounds of appeal:-

*"1. The Ex-parte order U/s. 147 rws 144 rws144B passed by the Assessment Unit is illegal, invalid and bad in law;*

*2. The learned Commissioner of Income Tax (Appeal) NFAC erred in considering that addition was made beyond reason of reopening which*

were not provided to assessee during proceeding; hence the ex-parte order passed is illegal, invalid and bad law.

3. The notices issued by the CIT(A) NFAC on e-portal but not received by the assessee and no proper opportunity to being heard has been provided to assessee, therefore ex-parte order passed by the CIT(A) NFAC is unjustified, unwarranted and excessive.

4. On the fact and circumstances CIT(A) NFAC erred in not considering that the assessee is senior citizen & not well educated, hence unable to understand Income tax e-portal; Without accepting the same ex-parte order passed is unjustified, unwarranted and excessive;

5. On the facts and circumstances CIT(A) NFAC erred in confirming addition without considering that assessee has not received notice u/s 148 of the Income Tax Act; Therefore ex-parte order passed is unjustified, unwarranted and excessive.

6. On the facts and circumstances the learned CIT(A) NFAC erred in considering purchase value at Rs.32,03,000/- whereas the purchase consideration duly mentioned in the sale deed were Rs.27,00,000/-; therefore order passed confirming addition of Rs.32,03,000/- is unjustified, unwarranted and excessive.

7. On the facts and circumstances of the case, the learned CIT(A) erred in confirming the addition u/s 56(2)(x)(b) at Rs.5,03,000/- without considering that the value of property was fixed at Rs. 27,00,000/- in the year 2016 and sale deed was executed in the year 2017. Therefore order passed without referring to DVO and without considering the FMV of 2016 and confirming addition of Rs.5,03,000/- is unjustified, unwarranted and excessive.

8. The learned CIT(A) erred in not considering that the difference in market value and sale consideration of property were about 15% which is nominal and confirmed addition of Rs.5,03,000/-, therefore addition made is unjustified, unwarranted and excessive,

9. On the facts and circumstances the learned CIT(A) NFAC ought to have considered assessee being senior citizen invested Rs.27,00,000/- from genuine source namely old savings, gold loan and borrowings; therefore addition u/s 69 confined at Rs. 27,00,000/- as unexplained investment is unjustified, unwarranted and excessive.

10 The assessee denies the liability of interest charges U/s. 234A, 234B and 234C of the Income Tax Act, the same may kindly be deleted.

11. The appellant craves leave to amend, add or take a new ground or grounds at the time of hearing."

2. At the time of hearing, the Ld.AR of the assessee submitted that there is a delay of 42 days in filing the appeal before the Hon'ble Tribunal and the assessee has filed an application and affidavit for condonation of delay explaining the sufficient cause. Whereas the facts mentioned in the Affidavit are reasonable and the learned D.R. has no specific objections. Accordingly, the delay is condoned and the appeal is admitted.

3. The Brief facts of the case are that, the assessee is a senior citizen and has not filed her return of income for the A.Y. 2018-19. The Assessing Officer has received information that the assessee has purchased immovable property in the F.Y. 2017-18 and the purchase consideration is being below the fair market value hence the provisions of section 56(2)(x)(B) of the Act are applicable. The Assessing Officer has reason to believe that the income has escaped assessment and issued notice under section 148 of the Act and there was no compliance. Further notice u/sec 142(1) of the Act was issued on various dates and there was no reply filed by the assessee. The Assessing Officer, considering the information available on record, has invoked the provisions of sec 144 of the Act and made best judgment assessment by making addition of unexplained investment u/sec 69 of the Act of Rs.27,00,000/- and also the difference in the market value as per the provisions of section 56(1)(x)(B) of the Act and assessed the total income of Rs.33,03,000/- and passed the order under section 147 r.w.s. 144 of the Act dated

13/03/2023. The assessee being aggrieved with the order has filed the appeal before the CIT(A).

4. In appellate proceedings, the CIT(A) has considered the grounds of appeal, statement of facts, findings of the Assessing Officer and issued notices of hearing and since there was no compliance to the notices by the assessee, the CIT(A) considering the information on record has confirmed the action of the Assessing Officer and dismissed the appeal of the assessee. Aggrieved by the order of the CIT(A), the assessee has filed appeal before the Hon'ble Tribunal.

5. At the time of hearing, the learned Authorised Representative for the assessee (for short "*the learned A.R.*") submitted that the CIT(A) has erred in sustaining action of the assessing officer overlooking the proceedings. Further, the Ld.AR submitted that the assessee has a good case on merits and filling evidences at page 66 to 83 of the paper book i.e sources for acquisition of the property including bank statements and prayed for an opportunity to substantiate the claim with material evidences and information before the jurisdictional officer. The Ld.ArR substantiated the submissions with factual paper book and judicial decisions. Per-contra, the learned Departmental Representative supported the order of the CIT(A).

6. Heard the rival submissions and perused the material available on record. The CIT(A) has dismissed the assessee's appeal, as there was no

compliance to the notices issued in the appellate proceedings on various dates dealt. Further the CIT(A) is of the opinion that the assessee is failed to comply with the notices issued, therefore, confirmed the action of the Assessing Officer. Whereas, the assessee has raised grounds of appeal challenging the action of the assessing officer. There could be various reasons for non-compliance by the assessee which cannot be ruled out. Hence, considering the facts, circumstances, submissions of the learned A.R, evidences and to meet the ends of justice, the assessee should be provided one more opportunity for hearing. Accordingly, the order of the CIT(A) is set aside and restore the disputed issues to the file of the jurisdictional assessing officer to adjudicate issues afresh on merits and evidences. Further the assessee should be provided adequate opportunity of hearing and the assessee should co-operate in submitting the information. And the grounds of appeals of the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 10/10/2025

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur