

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, KOLKATA**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. Nos. 1353 & 1354/KOL/2025
Assessment Year: 2013-2014 & 2014-2015**

***Sandhya Saha,.....Appellant
Vill. Kalpukurpara, P.O. Diamond Harbour,
Dist. South 24-Parganas-743331, W.B.
[PAN:BLWPS3364M]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-25(1), Kolkata,
Aayakar Bhawan Dakshin,
2, Gariahat Road (South),
Kolkata-700031***

Appearances by:

*Shri A.B. Maitra, Advocate, appeared on behalf of the
assessee*

*Shri Mrinmay Basak, Sr. D.R., appeared on behalf of the
Revenue*

Date of concluding the hearing: October 14, 2025

Date of pronouncing the order: October 30, 2025

O R D E R

The present appeals are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, both dated 11.10.2024 passed for Assessment Years 2013-2014 and 2014-2015.

2. Facts in brief are that the assessee is an individual, who has not filed her return of income for the assessment years 2013-14 & 2014-15, As per details available on records, it was noticed that the assessee had made cash deposit in his bank account of Rs.20,99,414/- for the A.Y. 2013-14 and Rs.16,42,003/- for the AY 2014-15. After considering the materials available on records, the said amounts of Rs.20,99,414/- and Rs.16,42,003/- were required to be brought under tax net. Notice under section 148 of the I.T. Act was issued and after taking the necessary approval from the competent authority and recording the reason to believe that the income chargeable to tax has escaped assessment within the meaning of clause (c) to Explanation 2 of Section 147 of the Income Tax Act. Thereafter notice under section 142(1) of the Act was issued along with questionnaire. The assessee filed her reply on 27.01.2022 and raised objection on issue the notice under section 148 and reopening the assessment under section 147 of the I.T. Act. On perusal of the records, it was revealed that the assessee has made cash deposit in her bank account of Rs.20,99,414/- (for AY 2013-14) and Rs.16,42,003/- (for AY 2014-15). The assessee failed to prove the source of cash deposited in her bank account. In view of the facts of the case, the ld. Assessing Officer determined the total taxable income of the assessee at Rs.20,99,414/- for AY 2013-14 and Rs.16,42,003/- for AY 2014-15 and interest under section 234B and 234D of the Income Tax Act was charged.

3. On being aggrieved, the assessee preferred appeals before the ld. CIT(Appeals). The ld. CIT(Appeals) dismissed the appeal of the

assessee saying that the appellant has not furnished any documentary evidence in support of the grounds of appeals filed by the appellant.

4. On being aggrieved, the assessee preferred appeals before the Tribunal. It was the submission of the ld. Counsel for the assessee that the ld. CIT(Appeals) dismissed the appeals of the assessee ex-parte without going into the merit of the case and simply relied on the order of the ld. Assessing Officer. Therefore, he pleaded to set aside the orders passed by the revenue authorities.

5. On the other hand, it was the submission of the ld. Departmental Representative that the assessee failed to offer any explanation/supporting documents in respect of the grounds of appeals raised by her before the ld. Assessing Officer as well as ld. CIT(Appeals). Therefore, he pleaded to uphold the orders passed by the revenue authorities.

6. I have heard both the sides and perused the material available on record. Considering the totality of the facts and circumstances of the case, I find that the assessee was not in a position to file some of the evidences before the ld. Assessing Officer. But now he has filed evidences as additional evidence before me and requested to remit the matter back to the file of ld. Assessing Officer to decide the issue afresh and to examine these documents. The ld. Departmental Representative did not raise any objection if the matter is remitted back to the file of ld. Assessing Officer to decide it afresh. Therefore, in order to ensure the

principle of natural justice, I am of the view that it is a fit case to provide one more opportunity to the assessee. Therefore, I remit the matter back to the file of Id. Assessing Officer with a direction to dispose of the appeals without any inference on the observations of earlier orders passed by him. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. Assessing Officer failing which the Ld. Assessing Officer shall be at liberty to pass appropriate order in accordance with law and merits of the case, based on the materials available on the record. Thus, the grounds raised by the assessee in both the appeals are allowed for statistical purposes.

7. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 30/10/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 30th day of October, 2025

*Copies to :(1) Sandhya Saha,
Vill. Kalpukurpara, P.O. Diamond Harbour,
Dist. South 24-Parganas-743331, W.B.*

*(2) Income Tax Officer,
Ward-25(1), Kolkata,
Aayakar Bhawan Dakshin,
2, Gariahat Road (South), Kolkata-700031*

(3) CIT(A), NFAC, Delhi;

- (4) CIT - , Kolkata;
(5) The Departmental Representative;
(6) Guard File
TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.