

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.666/Lkw/2025
Assessment year:2017-18

Vibha Singh Shiv Shakti Tyre House, LRP Road, Purani Basti, BASTI-272002 PAN:CAFPS1373B (Appellant)	Vs.	Income Tax Officer, Basti. (Respondent)
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Appellant by	Shri Shailendra Mishra, Advocate
Respondent by	Shri Amit Kumar, D.R.

ORDER

(A) This appeal vide I.T.A. No.666/Lkw/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 22/07/2022 (DIN & Order No.ITBA/NFAC/S/250/2022-23/1044013993(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short]. In this appeal, the assessee has raised the following grounds of appeal:

- "1. *That the learned Commissioner of Income-tax (Appeals), NFAC has erred in law and on facts in failing to consider that the A.O. has arbitrarily upheld the addition of Rs.13,86,594/- as unexplained money u/s 69A resulting in levy of tax u/s 115BBE of the I.T. Act, 1961, without proper inquiry and which was*

made on the basis of ITS Details presumption and surmises only.

2. *That the learned Commissioner of Income-tax (Appeals),NFAC has erred in law and on facts in failing to consider that the A.O. has not allowed adequate opportunity of being heard to the assessee and passed the impugned assessment order u/s 143(3) of the I.T. Act, 1961, without placing on record any material in support of the addition which was made on the basis of presumption and surmises only."*

(A.1) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application, duly supported by affidavit, for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(B) The facts of the case, in brief, are that the assessee is an individual and derives income from wholesale trading of tyres. The assessee filed her return of income on 16/02/2018 declaring total income of Rs.7,68,360/-. The case of the assessee was selected for limited scrutiny through CASS. The Assessing Officer completed the assessment and passed assessment order under section 143(3) of the I.T. Act on 06/12/2019 determining the total income of the assessee at Rs.21,54,594/- and made addition of Rs.13,86,594/- under section 19 of the Act. Being aggrieved, the assessee went in appeal before the learned CIT(A). The learned CIT(A), vide impugned appellate order dated 22/07/2022 has dismissed the appeal of the

assessee. Being aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) Both sides have been heard. Materials available on record have been perused. During the course of hearing learned Counsel for the assessee submitted that the assessee did not get reasonable opportunity during assessment proceedings before the Assessing Officer and during appellate proceedings before the learned CIT(A). Learned Counsel for the assessee requested that the disputed addition be restored back to the file of the Assessing Officer for passing fresh order. Learned Departmental Representative did not express any objection to this and left the matter to the discretion of the Bench. In view of the foregoing, the issue in dispute is remitted back to the file of the Assessing Officer with the direction to pass fresh assessment order in accordance with law after providing reasonable opportunity to the assessee. All pleadings will be open to the assessee during consequential assessment proceedings before the Assessing Officer in pursuance of the aforesaid directions.

(D) In the result, the appeal is allowed for statistical purposes.

(Order pronounced in the open court on 14/11/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:14/11/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.