

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)**

**ITA No. 429/AGR/2025
(Assessment Year: 2018-19)**

Shobha Devi, 285, Suri Wali Gali, Near Masjid Pratap Pura Nagar, Sipri Bzaaar, Jhansi, UP	Vs.	Income Tax Officer, Ward-2(3)(1), Jhansi
(Appellant)		(Respondent)
PAN: AINPD4091R		

Assessee by :	None
Revenue by:	Shri Anil Kumar, Sr DR
Date of Hearing	17/11/2025
Date of pronouncement	26/11/2025

ORDER

1. The appeal in ITA No. 429/AGR/2025 for AY 2018-19, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 20.11.2024 against the order of assessment passed u/s 147 r.w.s 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.10.2023 by the Assessing Officer, Assessment Unit, Income Tax Department (hereinafter referred to as 'Id. AO').
2. At the outset, I find that there is a delay in filing of appeal by the Assessee before this Tribunal by 217 days. Considering the reasons adduced in the condonation petition, I am inclined to condone the delay in the interest of substantial justice and admit the appeal of the Assessee for adjudication.

3. The first issue to be decided in this appeal is as to whether the Learned CIT(A) was justified in confirming the addition of Rs 12,19,200/- made on account of unexplained investment under section 69 of the Act in the facts and circumstances of the instant case. The next issue to be decided in this appeal is whether the Learned CIT(A) was justified in confirming the addition of Rs 34,583/- on account of interest in the facts and circumstances of the instant case.

4. I have heard the rival submissions and perused the materials available on record. The Assessee had filed her original return of income for assessment year 2018-19 on 25-07-2018 declaring salary income of Rs. 6,42,980/- and interest income of Rs. 32,848/-. The Learned AO had an information that Assessee had invested Rs. 12,19,200/- in Central Railway Employees Co-operative Credit Society and earned interest thereon. The said interest had not been shown in the return filed by the Assessee and the source of investment was also not explained by the Assessee, the proceedings under section 147 stood initiated on the Assessee vide issuance of notice under section 148 of the Act on 31-03-2022. The re-assessment was ultimately completed under Section 147 r.w. Section 144B of the Act on 3-2-2023 determining total income of the Assessee at Rs. 18,96,763/- as against the returned income of Rs. 6,42,980/- after making the addition of Rs. 12,19,200/- on account of unexplained investment under Section 69 r.w.s 115BBE of the Act and another addition of Rs. 34,583/- on account of interest income. On perusal of the order of the Learned NFAC, I find that the Learned NFAC had decided the issue ex parte. Hence, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to file of Learned NFAC for de novo adjudication in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The Assessee is directed to cooperate with Learned NFAC for expeditious disposal of the appeal by not taking

unwarranted adjournments. The Assessee is given liberty to file fresh evidences, if any, and additional grounds, if any, in support of her contentions. Hence, the grounds raised by the Assessee are allowed for statistical purposes.

5. In the result, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open court on 26/11/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 26/11/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi