

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA Nos. 359, 394 & 360/Agr/2025
Assessment Years: 2013-14, 2017-18 & 2018-19**

Meera Yadav, 1, Near RTO Office, Shivaji Nagar, Jhansi.	Vs.	DCIT, Circle 2(1)(1), Jhansi.
PAN :AAGPY2889M		
(Appellant)		(Respondent)

Assessee by	Sh. Deependra Mohan, CA
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	16.10.2025
Date of pronouncement	26.11.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

These three appeals have been preferred by assessee against separate impugned orders dated 23.06.2025, 30.06.2025 & 23.06.2025 passed in Appeals Nos. NFAC/2012-13/10068044, NFAC/2016-17/10480546 and NFAC/2017-18/10251199 for the assessment years 2013-14, 2017-18 and 2018-19 respectively, by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), wherein the Id. CIT(Appeals) has dismissed assessee's first appeals ex parte.

2. Since, all these appeals pertain to the same assessee and some of the grounds involved in these appeals are common, these appeals were heard together and are being disposed of by this consolidated order for the sake of convenience and brevity. The facts involved in each of the appeals are narrated as under :

ITA No. 359/Agr/2025 (A.Y. 2013-14):

3. In this case, assessee filed her return of income for A.Y. 2013-14, declaring total income at Rs.39,50,080/-. Assessing Officer noticed that the assessee had paid Rs.13,652/- as interest on VAT, Rs.11,32,838/- as interest on royalty and Rs.3,059/- as interest on TDS as per its profit and loss account. Assessing Officer was of the view that any interest on dues is a penalty and not acceptable as expenses under the Act. Hence, case was reopened u/s. 147 of the Act. Notice u/s. 148 was issued on 15.01.2020 and served upon the assessee. Assessee, however, did not file any return of income in response thereof. Thereafter various notices u/s. 142(1) and show cause notice u/s. 144 of the Act were issued to the assessee, but she did neither respond nor file any documentary evidence in support of her claim. Assessing Officer, therefore, rejecting the claim of assessee, made addition of Rs.11,49,549/- u/s. 37 of the Act, vide assessment order dated 22.09.2021 passed u/s. 147 r.w.s. 144 and 144B of the Act.

ITA No. 394/Agr/25 (A.Y. 2017-18):

4. In this case, assessee filed her return of income on 28.03.2018, declaring total income at Rs.29,20,650/-, which was processed u/s. 143(1) of the Act. Subsequently, based on the information available with the department that the assessee had made unexplained investment in immovable property amounting to Rs.53,84,984/- during the financial year 2016-17 (as per election affidavit filed during MP General Election 2018, Niwari Constituency), case was reopened u/s. 147 of the Act. Notice u/s. 148 was issued, in response to which, assessee filed ITR on 02.07.2024 declaring the same income as declared in original return of income. Thereafter, Assessing Officer made detailed inquiries and issued various notices u/s. 142(1) and show cause notices u/s. 144 of the Act. Considering assessee's response, Ld. Assessing Officer completed the assessment and made various additions on account of undisclosed business receipts, unexplained investment and undisclosed interest income and assessed total income of assessee at Rs.4,23,44,210, vide assessment order dated 19.03.2025 passed u/s. 147/144/144B of the Act.

ITA No. 360/Agr/2025 (A.Y. 2018-19):

6. In this case, assessee filed her return of income for A.Y. 2018-19 on 03.11.2018, declaring total income at Rs.17,43,710/-, which was

processed u/s. 143(1) of the Act. Subsequently, based on information received from Investigation Wing that the assessee had made unexplained investment of Rs.53,84,984/- in immovable property during the period 2013 to 2018 (five consecutive years), proceedings u/s. 147 were initiated and notice u/s. 148 of the Act was issued on 30.03.2022. Assessee did not respond to the said notice nor filed any return of income response thereof. Thereafter several notices u/s. 142(1) and show cause notice u/s. 144 were issued, but the same remained unresponded on behalf of the assessee. Assessing Officer, therefore, completed the assessment u/s. 147 r.w.s. 144 and 144B of the Act, vide order dated 06.03.2023 by making addition of Rs.10,76,997/- (1/5th of Rs.53,84,984).

CONCLUSION

7. Aggrieved by aforesaid three assessment orders for three different assessment years, noted herein above, assessee preferred first appeals before learned CIT(Appeals), who dismissed assessee's all three appeals ex parte.

8. These second appeals have been filed on the ground, in addition to others, that learned CIT(Appeals) has erred in dismissing assessee's first appeals without providing proper opportunity to the appellant, which is against the principle of natural justice.

9. Perused the records. Heard learned representative for assessee and learned Sr. DR for revenue.

10. We note that Id. CIT(Appeals) issued notices to the assessee on various occasions in all the three appeals. The appellant assessee, however, failed to make any submission before the first appellate authority. It is, however, noticed that learned CIT(Appeals) passed ex-parte impugned orders without any substantial discussion on the merits of the case, whereas learned CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. We, therefore, deem it just and appropriate to remit the matter back to the file of learned CIT(A) for adjudication afresh on merits after affording proper opportunity of hearing to the assessee. The Id. CIT(Appeals) is directed to pass speaking and reasoned order. We direct the assessee to be cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Needless to say, that learned CIT(A) shall ensure the observance of the principles of natural justice. All the three appeals of assessee are, thus, liable to be allowed for statistical purposes.

11. In the result, ITA No. 359, 394 and 360/Agr/2025 are allowed for statistical purposes. The impugned orders dated 23.06.2025, 30.06.2025 & 23.06.2025 are set aside.

Order pronounced in the open court on 26.11.2025.

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 26.11.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra