

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC", NEW DELHI  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER  
ITA No. 6658/DEL/2025  
(Assessment Year: 2012-13)**

*(Physical hearing)*

Savitri Devi, h. No.425-A, Chirag Delhi, New Delhi-110017 PAN-AGZPD 4853 H	Vs	Income Tax Officer, Ward-29(2), New Delhi-110003
<b>Appellant / Assessee</b>		<b>Respondent / Revenue</b>

Assessee by	Shri T.C. Sachdeva, Adv.
Revenue by	Shri Virender Kumar Singh, Sr. DR
Date of institution of appeal	03.10.2025
Date of hearing	01.12.2025
Date of pronouncement	04.12.2025

**Order under section 254(1) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER;**

1. This appeal by assessee is directed against the order of learned CIT(A)/National Faceless Appeal Centre, Delhi dated 22.08.2025 for assessment year (AY) 2012-13. The assessee has raised following grounds of appeal:

*"1. That on the facts and in the circumstances of the case, the Learned Commissioner of Income Tax (Appeals), NFAC, has erred both in law and on facts in sustaining the ex parte assessment order passed by the Learned Assessing Officer without providing effective opportunity of hearing to the Appellant.*

*2. That the Learned CIT(A), NFAC, has failed to appreciate that no valid notice fixing the case for hearing during the course of assessment proceedings was ever served upon the Appellant. The order passed ex parte is therefore bad in law and liable to be quashed.*

*3. That the Learned CIT(A), NFAC, has further erred in relying upon the remand report of the Assessing Officer pertaining to a different assessment year. Each assessment year being a separate and independent unit, such reliance is unjustified, untenable, and contrary to settled principles of law.*

*4. That the Learned CIT(A), NFAC, has erred in law and on facts in rejecting the contention regarding deactivation of the Appellant's PAN. Due to such deactivation, the Appellant was unable to access the e-filing portal, file any response, or receive any electronic notices during the assessment proceedings.*

*5. That the Learned CIT(A), NFAC, has further erred in confirming the addition of 723,07,500/- made by the Assessing Officer without proper verification, without granting due opportunity of hearing, and without appreciating the relevant evidences and explanations submitted by the Appellant."*

2. Rival submissions of both the parties have been heard and record perused.

The learned Authorized Representative (AR) of the assessee submits that the assessment was completed under section 144/147 on 28.11.2019. PAN of the assessee was deactivated by Income Tax Department. No notice either online or by physical note received by the assessee. The assessee was assessed to income tax under PAN AGZPD4853H but the assessee has no access to such PAN and it was deactivated by the Assessing Officer himself. The Assessing Officer/ITO issued notice on other PAN AGGPD6250R. As no notice was received which resulted in to non-compliance. The assessee on realising that some demand is created against the assessee, filed appeal before Id. CIT(A). The assessee filed a written submission before learned CIT(A). On submissions of assessee the Id CIT(A) called remand report from Assessing Officer. No remand report for AY 2012-13 was furnished by Assessing officer. The case of other years was also reopened by the Assessing Officer.\_The learned CIT(A) instead of calling specific remand report of the year under consideration considered the remand report for AY 2011-12 and dismissed the appeal of the assessee. The learned AR by inviting my attention to para-7.2.3 submits that the observation/finding of CIT(A) is based on remand report for previous assessment year (AY 2011-12), appeal of which year is

still pending at the level of CIT(A). The learned AR of the assessee prayed that assessment was also completed under section 144, therefore, the matter may be restored back to the file of Assessing Officer for adjudication of the issue afresh.

3. On the other hand, the Id. Senior Departmental Representative (Sr DR) for the Revenue submits that there may be some typographical mistake in recording the assessment year while refereeing the assessment year, even to avoid such ambiguity, matter may be restored back to CIT(A) for passing the order afresh.
4. In short rejoinder, the learned AR of the assessee submits that even now power is conferred on CIT(A) to restore back the appeal to the Assessing Officer. Ultimately, in the event of filing fresh submission before Id CIT(A), it has to be examined by the Assessing Officer, therefore, it would be better restore the matter to the Assessing Officer.
5. I have considered the rival submissions of both the parties and have gone through the orders of lower authorities carefully. I find that case of assessee was reopened under section 147. Notice under section 148 dated 28.03.2019 was issued to the assessee. The Assessing Officer recorded that despite service of notice under section 148 and the other notice, the assessee has not made any compliance. The Assessing Officer on the basis of information with him that the assessee has deposited of Rs.23,07,500/- in Axis Bank Ltd. and also other income of Rs.28,032/- aggregating of Rs.23,35,532/-. The Assessing Officer in absence of any written explanation or source of such cash deposit added entire credit/cash deposit to the income of the assessee

in the assessment order dated 28.11.2019 passed under section 144/147 of the Act. Aggrieved by the additions in this assessment order, the assessee filed appeal before CIT(A) on 19.12.2019. In the statement of fact, the assessee stated that she is engaged in the business of trading of hosiery garment, stitching and weaving. The assessee was not having taxable income during the relevant financial year. No return of income was filed. The PAN of the assessee was deactivated. No notice issued by the Assessing Officer is received. The assessee login through her other PAN which is active i.e. AGGPD6250R. The assessee submits that assessment is bad in law as no fair and proper opportunity was given. The assessment was not served upon the assessee. On merit, the assessee challenged the addition and explained that cash deposits are part of business proceeds. There was no justification for making addition of entire cash deposit. Entire cash deposit cannot be presumed the total income of the assessee. The learned CIT(A) on the submission of assessee directed the Assessing Officer to furnish remand report. In para 7.2.3, the CIT(A) recorded that he has examined the claim of assessee in the light of remand report of the AO in connected year (earlier) (AY 2011-12). The assessee was having duplicate PAN usages. The learned CIT(A) on considering the submission of assessee held that the claim of the assessee about rental income is not supported. Similarly, the source of cash deposit is not explained.

6. On careful consideration of contents of impugned order passed by Id. CIT(A), I find that he has not specified as to how the facts of AY 2012-13 is similar to that for AY 2011-12. In absence of similarity of fact, the decision cannot

be made on the basis of facts for earlier years. Thus, considering the fact that assessee remained absent during the assessment and the assessment was completed under section 144 of the Act. Therefore, the matter is restored back to the file of the jurisdictional Assessing Office with a direction to pass the assessment order afresh. The assessee is also directed to be more vigilant in future in making timely compliance and not to make any default. With these observation, the appeal of the assessee is allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purpose.

Order was pronounced in the open Court on 04<sup>th</sup> December, 2025.

**Sd/-**  
**PAWAN SINGH**  
**JUDICIAL MEMBER**

Delhi, Dated: 04.12.2025

*Shekhar*

Copy of the order forwarded to:

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

By Order

Assistant Registrar  
ITAT, New Delhi