

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA 'DB' BENCH AT KOLKATA**

[Virtual Court]

Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 157/PAT/2025
Assessment Year: 2015-16**

Savita Devi (Appellant)	Vs.	ITO, Ward-3(4), Saharsa (Respondent)
PAN: CFCPD5062G		

Appearances:

Assessee represented by : Girish Kr. CA.

Department represented by : Ashwani Kr. Singal, JCIT
on behalf of Md. Shadab Ahmed,
CIT(DR).

Date of concluding the hearing : 08-October-2025

Date of pronouncing the order : 04-December-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2015-16 dated 22.02.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1 In the facts and circumstances of the case and Bank Certified Copy of FD Rs 5.33 Lakhs, the AO erred in making addition of Rs. 5,33,00,000/- by invoking provisions of sec. 69A, erroneously holding the appellant to be owner of Term Deposits of equal amount, without considering the case properly and judiciously. The addition made by AO is unsustainable and not justified.



2 In the facts and circumstances of the case, initiation of reassessment on the basis of a false information beyond the limitation period envisaged in sec. 149 is illegal and unsustainable. The consequent assessment order is liable to be quashed.

3 in the Penalty Oder CIA remarks in Point 2 Sub Point 6,7,8 and Point 5 Last Para where it is clearly mention to follow the Natural Justice principal.

4 The appellant reserves the right to amend, modify, add or withdraw any of the grounds of appeal.”

3. Brief facts of the case are that the assessee is a housewife and a non-filer of return. As per the information available with the Assessing Officer (hereinafter referred to as Ld. 'AO'), the assessee had made certain financial transactions which were not disclosed. Thus, the case of the assessee was reopened u/s 147 of the Act by issuing notice u/s 148 of the Act which was duly served upon the assessee. In response to the statutory notices and the show cause notice issued, the assessee neither filed any details/documents nor any application for adjournment was filed. The Ld. AO noted that the assessee was neither interested nor willing to provide the details as called for and since the assessee had failed to furnish any detail/document/information, the Ld. AO passed best judgment assessment order on the basis of material available on record. The Ld. AO added a sum of ₹5.33 Crore to the total income of the assessee and assessed the total income at the same amount u/s 147 r.w.s. 144 r.w.s. 144B of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A) who noticed that there was a delay of 140 days in filing of the appeal before the Ld. CIT(A) and the assessee had failed to show sufficient cause for the delay. The Ld. CIT(A) followed several judicial pronouncements and dismissed the appeal of the assessee by holding as under:

“5.15 In view of the above, respectfully following the judgments given by the Hon'ble Courts, I am of the considered opinion that the Appellant has failed



to give the sufficient reason for the delay of filing of appeal. Since the condonation of delay is not granted, the Appeal filed is not maintainable on technical grounds. Under the admitted circumstances in the present case, the Appellant has failed to substantiate that there was sufficient cause for not filing the appeal within the prescribed time frame and has as such failed to explain the unreasonable delay of 140 days satisfactorily. Therefore, the delay in filing the appeal is not condoned.

6. In the result, the appeal of the appellant is treated as dismissed in limine”

4. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

5. The assessee was seeking adjournment but the same was refused as the reason for adjournment were not specified and the appeal was heard. Rival contentions were heard and the submissions made have been examined. The assessee has filed the statement of facts, which were also filed before the Ld. CIT(A), and are as under:

“1 The Assessee is housewife, belongs to a family of very low means. Being a resident of a small Village Parsarma, in Supaul District of Bihar, appellant cannot read English, Educated only up to 5th standard, appellant hardly reads even Hindi language.

2 The Assessee got a notice From ITO - Ward 3(4), Saharsa on 28-3-2022, the notice make an allegation that Assessee has procured Term deposit of Rs. 5.33 crores during the year under consideration from Corporation Bank (after merger now this Bank is Union Bank) The appellant being unaware of intricacies of income tax laws, supplied the notice to a local advocate, who on behalf of appellant denied the transaction on the income tax portal in response to such notice Dated 29-3-2022. No further notice was thereafter received through post.

3 Upon verification of portal, it came on surface that an assessment order u/s 147 r.w.s. 144 has been passed in the present case on 15.01.2024, wherein the appellant has been arbitrarily held to be owner of Term deposits of Rs. 5.33 crores and this huge amount has been added to the income of appellant invoking provisions of section 69A.

4 The appellant is a woman of very limited means and she never had term deposits of such huge amount. During FY 2014-15, the appellant had actually made term deposit of amount of Rs. 5.33 lacs on 30.03.2015 was



Corporation Bank, representing her major savings, For your reference, the bank certificate certifying this fact is enclosed herewith, There was no Term Deposit of Rs. 5.33 crores ever made in appellant's name, as has been held in the Assessment Order.

5 The email address 'nirajkumnarsingh62@gmail.com' (on which notices of assessment were mailed) was erroneously mentioned by the advocate at the e-filing portal, merely for sake of registration and same did not pertain to appellant. Appellant being an uneducated villager, is completely unaware of such technicalities. The appellant was thus, completely unaware of pendency and completion of assessment proceedings against her.

6 An affidavit solemnly affirmed by the appellant confirming all the above stated relevant facts is enclosed herewith.

7 The case of AY 2015-16 came to be reopened on an erroneous/false information that appellant had purchased Term deposits of Rs. 5.33 crores, whereas the correct amount in fact was only Rs. 5.33 lacs. Had the correct information been available on records, the case definitely would not have qualified for reopening as being (i) out of risk parameters set for reopening, and (ii) time barred as per sec. 149.”

6. Ground nos. 1, 2 & 3 of the appeal relate to the term deposit being not of ₹5.33 Crore as has been assessed by the Ld. AO but only of ₹5.33 Lakh and in the course of the appeal, the assessee has filed an affidavit in support of the claim along with the certificate dated 01.07.2023 of the Union Bank (earlier Corporation Bank), Supaul Branch stating that the FD of ₹5.33 Lakh was made on 30.03.2015 vide receipt no. 408529 and the same was auto renewed with interest on 20.09.2016. It is stated in the affidavit that the notice u/s 271(1)(b) of the Act was received by post on 15.06.2024. The assessee is a housewife and cannot read English and is educated only up to class 5th and can hardly read even Hindi and she is not familiar with email. On receipt of the notice u/s 271(1)(b) of the Act, and on discussion with the Counsel, it transpired that the order u/s 144 of the Act dated 15.01.2024 had been passed in which the assessment had been made at ₹5.33 Crore. The email nirajkumarsingh62@gmail.com was by mistake registered on the e-



filing portal which is not the email of the assessee and, therefore, she was not aware of the assessment proceedings. Since the notice and the order were not received by post and she came to know of the proceeding only on 15.06.2024 on receipt of the written penalty notice, therefore, she has requested that the delay in filing the appeal may be condoned. However, the Ld. CIT(A) did not condone the delay and dismissed the appeal vide order dated 22.02.2025.

7. We have considered the affidavit and find that on account of non-receipt of the notices for hearing and the assessee being a semi-educated person not conversant with the email and living in a village and the fact that the deposit was only of ₹5.33 Lakh and not ₹5.33 Crore for which necessary evidence in the form of certificate from the bank has been filed, therefore, as these are additional documents and they go to the root of the matter, the additional evidences are admitted. On the facts as mentioned, the delay in filing the appeal ought to have been condoned by the Ld. CIT(A), and the appeal should have been decided on merit. The assessee is a villager and hardly educated, therefore, could not have pursued the filing of the appeal in time. It is a peculiar case where the FD of ₹5.33 Lakh has been treated as FD of ₹5.33 Crore and the assessee has been saddled with unnecessary liability. Even the assessment order has been made under section 144 of the Act and the assessee was not properly represented at both the stages. Thus, on the facts of the case, as the delay in filing the appeal was liable to be condoned, the order of the Ld. CIT(A) is hereby set aside and the proceedings are remanded before the Ld. AO for framing the assessment de novo after considering the evidence filed before us, which are also required to be filed before him. The Ld. AO shall provide adequate opportunity of being heard to the assessee and thereafter make the



assessment in accordance with law. Hence these grounds of appeal are allowed for statistical purposes.

8. In Ground no. 4, the assessee states that the proceedings have been reopened beyond the limitation envisaged in section 149 of the Act and the consequent assessment order is liable to be quashed. However, since these documents being the certificate from the bank etc. were not filed either before the Ld. AO or before the Ld. CIT(A), therefore, this legal issue is also remanded to the Ld. AO. The Ld. AO shall consider the evidence and since the income chargeable to tax which has escaped assessment is stated to be below the threshold limit specified under the Act, the proceedings initiated u/s 147 of the Act are directed to be dropped in accordance with law. The assessee shall furnish the required evidence before the Ld. AO and in the interest of justice, the Ld. AO shall also issue the notice of hearing by post as well as by other specified means so as to grant adequate opportunity of being heard to the assessee. Accordingly, all the grounds of appeal are partly allowed for statistical purposes.

9. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 4th December, 2025.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 04.12.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Savita Devi, W/o Pramod Sah Parsarma , Via-Sukhpur, Supaul, Bihar, 852130.**
2. **ITO, Ward-3(4), Saharsa.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Patna Benches, Patna.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata