

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA (SMC) BENCH, AGRA**

BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No. 481/Agr/2025
Assessment Year: 2010-11**

Deepa Agarwal, D-77, Gulmohar City, Near New Collectorate, Gwalior.	Vs.	Income Tax Officer, Ward 1(1), Gwalior.
PAN :AOSPA4459F		
(Appellant)		(Respondent)

Assessee by	Sh. S.K. Agarwal, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	17.12.2025
Date of pronouncement	29.12.2025

ORDER

Assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC) ("Addl./JCIT(A)-1" for short), Thiruvananthapuram dated 20.08.2025 for the Assessment Year 2017-18.

2. Brief facts of the case are, the case of the assessee was reopened by issue of notice u/s. 148 of the Income-tax Act, 1961 ("the Act" for short) and served on the assessee through Dak as well as email to file response from the assessee. The Assessing Officer had an information through AIR that the assessee has made cash deposit of Rs.13,00,000/-, for which she has not submitted any documentary evidence to prove the source of the same. Since

there was no response from the assessee, the Assessing Officer proceeded to make addition u/s. 69A of the Act to the extent of Rs.13,00,000/-.

3. Aggrieved with the above said order, assessee preferred appeal before NFAC. Several notices were issued to the assessee and there was no compliance from the assessee's side. No submissions were made before the learned CIT(A). Learned CIT(A) dismissed the appeal/grounds raised by the assessee by relying on the findings of the Assessing Officer.

4. Aggrieved, assessee has filed an appeal before ITAT with the delay of 147 days. In the condonation application, assessee has submitted that due to inadvertence and omission on the part of assessee's Chartered Accountant to file the appeal before ITAT within the prescribed time, the delay is not deliberate or intentional, as it is not the failure on the part of assessee. She prayed that the delay may be condoned.

5. On merits, learned AR submitted that the assessee is a farmer and earned income u/s. 2(14) of the IT Act. Since the assessee was not aware of the Income-tax provisions, he prayed that the issue may be remitted back to the Assessing Officer.

6. On the other hand, learned DR objected to the submissions of the assessee and also submitted that the delay in filing the appeal before ITAT is substantial. With regard to merits of the case, he relied on the findings of lower authorities and submitted that the assessee had not cooperated with the lower authorities.

7. Considered the rival submissions and the material placed on record.
8. Considering the factual matrix placed on record and assessee being a farmer and also the counsel of the assessee has not followed due procedure to file the appeal on time, we cannot penalize the assessee for the failure of the counsel. Accordingly, we prefer to condone the delay in filing the appeal before ITAT.
9. With regard to the merits of the case, we observe that there was no compliance on the part of the assessee before both the authorities. Therefore, to meet the ends of justice, we are inclined to remit the issue back to the file of the Assessing Officer to redo the assessment de novo after giving proper opportunity of being heard to the assessee.
10. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 29th Dec.' 2025.

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

Dated: 29.12.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra