

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

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

**ITA No. 478/Agr/2025
Assessment Year: 2017-18**

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| Prem Lata Verma, W/o Rajveer Singh, H.No. A-11, Raj Palace, Pragati Vihar, Marris Road, Koil, Aligarh-202001. | Vs. | DCIT, Circle 4(1)(1), Aligarh. |
| PAN :AAJPV8163E | | |
| (Appellant) | | (Respondent) |

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|---------------|-----------------------------------|
| Assessee by | Sh. Ankit Kularia, C.A. |
| Department by | Sh. Shailendra Srivastava, Sr. DR |

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| Date of hearing | 17.12.2025 |
| Date of pronouncement | 17.12.2025 |

ORDER

PER : S. RIFAUH RAHMAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 21.08.2025 for the Assessment Year 2017-18.

2. Brief facts of the case are, the assessee filed her return of income in her individual capacity on 31.03.2018, declaring total income at Rs.73,82,140/-. The case of the assessee was reopened u/s. 147 of the Act on the basis of an affidavit filed by Shri Rajveer Singh, Hon'ble M.P. Etah with Election Commission of India, which was selected for

verification of assets/liabilities etc. declared therein with the income, movable and immovable properties declared in ITRs. During verification process, the Assessing Officer noticed that as per said affidavit, the appellant/assessee, Smt. Prem LataVerma W/o Shri Rajveer Singh had advanced unsecured loans of Rs.2 crores to the company, M/s. Raj Prem Associates (P) Ltd. Aligarh. Assessee was required to explain the nature and source of such loans by issuing various statutory notices u/s. 142(1), but the assessee did not respond. Show cause notices u/s. 144 of the Act were also issued, but no response on behalf of the assessee. Therefore, for want of any compliance/response from assessee's side or any documentary evidence to explain the requisite source of unsecured loan, the Assessing Officer proceeded to make addition of Rs. 2 crores as unexplained credits u/s. 68 r.w.s. 115BBE of the Act. The AO also treated the declared agricultural income of Rs.15,00,000/- as income from other source and further disallowed the claim of Rs. 1,50,000/- made by assessee u/s. 80C of the Act for failure of assessee to furnish any supporting evidence.

3. Assessee preferred an appeal before NFAC, Delhi and the learned first appellate authority dismissed the assessee's appeal ex parte for want of prosecution.

4. Considered the rival submissions and the material placed on record.

5. We observe that the Assessing Officer has made the impugned additions for want of any response from assessee's side. We further observe that the first appellate authority has also dismissed the appeal filed by assessee ex parte, as the assessee neither appeared nor filed submission before him. The contention of the learned AR is that the assessee has not been afforded fair opportunity of being heard. To meet the ends of justice, we think it appropriate to remit the matter back to the file of Assessing Officer for passing assessment *de novo* after giving reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate with the Assessing Officer and furnish her submissions and requisite information without seeking unnecessary adjournments. Accordingly, the appeal filed by assessee is allowed for statistical purposes.

6. In the result, appeal preferred by assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.12.2025.

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 15.01.2026

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra