

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

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 290/SRT/2025  
(Assessment Year: 2011-12)

Sanyuktaben Vinodrai Vashi, G-3/4, City Park Apartment, Nr. Ashirwad Palace, Ghoddod Road, Surat-395007 [PAN : ABHTS 4836 J]	Vs.	Income Tax Officer, Ward-1(3)(5), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant represented by :</b>	Shri Mehul Shah, CA	
<b>Respondent represented by:</b>	Shri Ashish Kumar, Sr DR	
<b>Date of Hearing</b>	19.01.2026	
<b>Date of Pronouncement</b>	22.01.2026	

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay condoned.**

This appeal has been filed by the assessee against the order dated 27.06.2024 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('Ld. CIT (A)' in short), under Section 250 of the Income-tax Act, 1961 ('the Act' in short) for Assessment Year 2011-12.

2. The assessee has raised following grounds of appeal:-

*"1. On the facts and in circumstances of the case as well as law on the subject, the learned CIT(A) has erred in not condoning the delay in filing of appeal before Ld. CIT(A).*

*2. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in passing ex-parte order without giving reasonable and sufficient opportunity of being heard.*

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*3. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in dismissing the appeal without passing speaking order.*

*4. On the facts and circumstances as well as law on the subject, the learned CIT(A) has erred in confirming the action of assessing officer in reopening assessment u/s. 147 by issuing notice u/s 148 of the IT Act, 1961.*

*5. On the facts and circumstances as well as law on the subject, the learned CIT(A) has erred in confirming the action of Assessing Officer in making addition of Rs. 29,15,000/-on account of undisclosed, unrecorded and unexplained deposits in bank account.”*

3. In the present case, the assessee did not file her return of income for the year under consideration. Subsequently, the case was reopened u/s 147 of the Act on the basis of information received from the Non-filers Management System (NMS) module, which revealed that the assessee had deposited cash exceeding Rs.23,15,000/- in her savings bank account maintained with IDBI Bank, Surat, during the relevant year. Thereafter, the Assessing Officer completed the assessment u/s 144 r.w.s. 147 of the Act on 28.09.2018, making an addition of Rs.29,15,000/- by treating the same as income from unaccounted, unrecorded, and undisclosed sources.

4. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) dismissed the appeal of the assessee *in-limine* citing a delay of one year and four months in filing the appeal, and not finding the cause for delay as reasonable.

5. Aggrieved by the order of the Ld. CIT(A), the assessee is now in appeal before the Tribunal.

6. We have perused the order of the authorities below and the material placed on record. On going through the record, we find that the appeal of the

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assessee was dismissed by the Ld.CIT(A) *in-limine* citing a delay of one year and four months in filing the appeal, and not finding the cause for delay as reasonable. At the same time, it is also noticed that the assessee did not co-operate during the assessment proceedings and failed to respond to the statutory notices issued by the Assessing Officer. Hence, in the interest of justice, we deem it appropriate to restore the matter to the file of the Assessing Officer for conducting the assessment *de novo*, after providing the assessee with a reasonable opportunity of being heard. The assessee is directed to comply with the notices issued by the Assessing Officer, failing which the Assessing Officer shall be at liberty to proceed in accordance with the provisions of the Act.

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

**This Order pronounced in Open Court on 22.01.2026**

Sd/-

**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

Surat; Dated 22/01/2026

*btk*

Sd/-

**(DR. B.R.R. KUMAR)**  
**VICE-PRESIDENT**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Surat