

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "SMC" BENCH, AHMEDABAD**

**BEFORE MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER**

**ITA Nos. 2208 & 2209/Ahd/2025  
Assessment Year: 2012-13**

Deepa Kamal Kishore Sharma, G-113, DLF New Town Heights, Seaport-Airport Road, Kakkanad, Kochi-682037, Kerala [PAN - BAHPS 1962 B]	Vs.	Income Tax Officer, Ward 7(2)(1), Ahmedabad
<b>(Appellant)</b>	...	<b>(Respondent)</b>
Assessee represented by	Shri P.D. Shah, AR	
Revenue represented by	Shri Umesh Kumar Agrawal, Sr DR	
Date of Hearing	28.01.2026	
Date of Pronouncement	28.01.2026	

**ORDER**

These two appeals have been filed by the Assessee. One appeal is directed against the order dated 19.09.2025 passed by the Learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "the Ld. CIT(A)"] under section 250 of the Income-tax Act, 1961 ("the Act") in quantum proceedings arising out of assessment framed under section 144 r.w.s. 147 of the Act. The other appeal is against the order dated 16.10.2025 passed by the Ld. CIT(A) in penalty proceedings u/s 271(1)(b) of the Act, for Assessment Year 2012-13.

2. The assessee has raised following grounds of appeal in ITA No. 2028/Ahd/2025: -

*"1. That the learned CIT(Appeal)/National Faceless Appeal Centre, Delhi has erred in law and facts by not admitting and adjudicating the appeal on the ground of time barred appeal before him and therefore the order passed*

*by the learned AO is required to be quashed and the learned AO is to be directed to accept the returned income.*

*2. Without prejudice to ground No.1 the learned CIT(Appeal) / National Faceless Appeal Centre, has erred in law and facts by not condoning the delay in filing of the appeal and therefore the Ld. CIT(Appeal) / National Faceless Appeal Centre, be directed to condone the delay in the filing of the appeal and admit and adjudicate the appeal on the merits.*

*3. Without prejudice to above grounds of appeal, the notice issued under section 148 of the Act is bad in law and facts of the case and therefore the order passed by the learned AO is required to be quashed and the learned AO be directed to accept the returned income.*

*4. Without prejudice to above grounds of appeal, the learned CIT(Appeal) / National Faceless Appeal Centre, Delhi has erred in law and facts by not quashing the assessment order under section 144 rws 147 of the Act, as the notice issued u/s 142(1) of the Act and the subsequent proceeding of assessment under section 147 rws 144 of the Act is without jurisdiction and bad in law and therefore the order passed by the Ld.AO is required to be quashed and the Id.AO should be directed the accept the returned income.*

*5. Without prejudice to above grounds of appeal, the learned CIT(Appeal)/ National Faceless Appeal Centre, Delhi has erred in law and facts by not adjudicating/considering the ground of appeal for impugned addition of Rs.11,74,934/- as undisclosed/unexplained investment, and therefore the learned AO should be directed to delete the impugned addition while computing the total income."*

3. In the present case, the assessee filed her return of income for the year under consideration on 31.07.2012, declaring a total income of Rs. 1,13,031/-. Subsequently, the assessment was reopened under section 147 of the Act on the ground that the assessee had allegedly entered into transactions involving large quantities of shares of a low-priced scrip, namely Cals Refineries Ltd., during the relevant previous year. Thereafter, the Assessing Officer completed the assessment under section

144 r.w.s. 147 of the Act vide order dated 15.11.2019, making an addition of Rs. 11,74,934/- by treating the same as undisclosed/unexplained investment.

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 1640 days 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 heard both the parties and perused the material available on record. On going through the record, we find that the appeal of the assessee was dismissed by the Ld.CIT(A) *in limine* citing a delay of 1640 days in filing the appeal, and without adjudicating the issues on merits.. At the same time, it is also noticed that the assessee did not co-operate during the assessment proceedings and failed to comply with the statutory notices issued by the Assessing Officer. Considering the totality of the facts and in the interest of substantial justice, we deem it appropriate to set aside the impugned orders and restore the matter to the file of the Assessing Officer for conducting the assessment *de novo*, after providing due opportunity of being heard to the assessee.

7. However, keeping in view the conduct of the assessee, we consider it appropriate to impose a cost of Rs. 5,000/- (Rupees Five Thousand only), which shall be deposited in the "Prime Minister's Relief Fund". Proof of payment shall be furnished before the jurisdictional Assessing Officer, who shall take the same on record before passing the order giving effect to this Tribunal's directions. The assessee is directed to submit all

relevant bank statements, documents and explanations before the Assessing Officer and to strictly comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

8. Since the quantum assessment has been restored to the file of the Assessing Officer for *de novo* adjudication, the penalty levied u/s 271(1)(b) of the Act is also restored to the file of the Assessing Officer to be decided afresh in accordance with law, after the completion of the assessment proceedings.

9. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 28<sup>th</sup> January 2026

*Sd/-*

**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 28<sup>th</sup> day of January, 2026**

*Btk\**

Copies to: (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

TRUE COPY

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*