

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M JOSHI, JUDICIAL MEMBER**

ITA No.559/Ind/2025  
(AY: 2017-18)

Pramila Dhadse, 284/34-5 Civil Lines, Bhainsdehi, Betul, M.P. Betul. <b>(PAN:CFQPD5850Q)</b> (Appellant)	<b><u>बनाम/</u></b> Vs.	ITO, BETUL BETUL  (Respondent)
Assessee by	Ms. Shelly Maheshwari, AR	
Revenue by	Shri Ashish Porwal, Sr.DR	
Date of Hearing	19.01.2026	
Date of Pronouncement	30.01.2026	

**आदेश / O R D E R**

**Per Paresh M Joshi, J.M.:**

This is an Appeal filed by the Assessee under section 253 of the income tax Act 1961,[ herein after referred to as the Act for the sake of convenience & brevity] before this tribunal, as & by way of a second appeal .The Assessee is aggrieved by the order bearing Number:-ITBA/NFAC/S/250/2025-26/1075983064(1) dated 01.05.2025 passed by the Ld. CIT(A) u/s 250 of the Act, which is herein after referred to as the “Impugned order”. The Relevant Assessment year is 2017-

18 and the corresponding previous year period is from 01.04.2016 to 31.03.2017

2.

**Factual Matrix**

2.1 That as and by way of an Assessment order made u/s **147 rws 144/144B** of the Act, the total income of the Assessee was computed & assessed at **Rs. 24,47,680/-**. The total income as per the return of income was at **Rs.5,42,380/-**. The addition of **Rs.19,05,303/-** was made as unexplained money **u/s 69A** of the act [para 5 of the assessment order]. The aforesaid **"Assessment order"** bears no:- ITBA/AST/S/147/2021-22/1040908090(1) and that the same is dated 16/03/2022, which is herein after referred to as the **"Impugned Assessment Order"**

2.2 That the Assessee being Aggrieved by the aforesaid **"Impugned Assessment Order"** prefers the **first appeal u/s 246A of the Act** before the Ld. CIT(A) who by the **"Impugned Order"** has dismissed the 1<sup>st</sup> appeal of the Assessee on the grounds & reasons stated therein. The core

grounds & reasons for the dismissal of the 1<sup>st</sup> appeal was as under:-

*“xvii. In the instant case of the appellant, the appellant has failed to make any submissions in support of grounds of appeal, this gives rise to an undisputable conclusion that the assessee has got nothing more to say in this regard. This Appellate authority has gone through the record and based on the record this authority has decided to adjudicate the issue on the merits of the case and thus finds the addition made by the AO as correct for such cash deposits made during the demonetisation period considering them as un-explained income.*

*In the light of above discussed facts at point no.-(1) to (xvii), grossly negligent behaviour of the appellant assessee during the assessment proceedings and during the Appellate proceedings, non- seriousness shown for not filing of any application seeking condonation of delay in filing of this appeal (delayed), non-compliance to the hearing notice issued and not filing any submissions on merits or evidences to prove the AO's findings otherwise and also by placing reliance on the Judgment of Hon'ble Apex/ High Courts, this Appellate authority is in the view that, the addition made by the AO for Rs. 19,05,303/-as un-explained money u/s 69Arws115BBE of the Income Tax Act, 1961, is found to be correct and is thus UPHELD. Thus, the grounds of appeal no.-1 to 6 are not allowed.*

*In the result, the appeal is NOT ALLOWED.”*

2.3 The Assessee being Aggrieved by the **“Impugned Order”** has preferred the instant second appeal before this Tribunal and has raised the following grounds of appeal in the form No. 36 against the **“Impugned Order”** which are as under:-

*“1.The Id. CIT(A) was not justified in ex-parte dismissing the appeal of the appellant, without deciding the appeal on merits, and that a fair and meaningful opportunity was not available to the appellant to present his case.*

2. *The Id. CIT(A) was not justified in confirming the addition of Rs. 19,05,303/- without considering the facts and circumstances of the case.*

3. *The appellant carves leave to add, amend or modify any of the grounds of appeal."*

3.

### Record of Hearing

3.1 The hearing in the matter took place before this Tribunal on 19.01.2026 when the Ld. AR for & on behalf of the Assessee appeared before this tribunal & interalia submitted that the **"Impugned Order"** is bad in law, illegal & not Proper. It is in the violation of the principles of natural justice. It therefore deserves to be set aside by this tribunal in exercise of it's appellate power conferred upon under the act. It was then submitted that **"impugned assessment order"** and so also the **"impugned order"** are in sum and substance can be said to be **"Ex-parte Orders"**. The Ld. AR submitted that assessee is a widow and her **husband expired all of a sudden in the month of March 2015** and **as legal heir** the assessee has takeover the business of her husband. Prior thereto she was a housewife. She does not understand the rules and regulation of the business as well of the income tax laws. The assessee late husband was

Satish Dhadse who was **sole proprietor of M/s Ravi Raj Stone crusher** which was engaged in the whole sale trading of **"Crushed stones"**. It was submitted that cash of approximately 19 Lakh was deposited in CC A/C- loan A/C with the bankers. It was finally submitted and prayed that the assessee would now like to place all the material information, details and documents before the Ld. AO provided the impugned order is set aside and in fact assessee is seeking an opportunity before the Ld. AO due to peculiar facts and circumstances of the case. Per contra the Ld. DR appearing for and on behalf of the revenue submitted that the Dept. of Income Tax has no objection if this tribunal set aside the **"impugned order"** and remand the case back to the file of the Ld. AO on denovo basis.

4. **Observations Findings & conclusions**

4.1 We have to decide the legality, validity and propriety of the **"impugned order"** basis records of the case & the rival submission canvassed before us.

4.2 We have carefully perused the records of the case and have heard the submissions.

4.3 We basis records of the case & after hearing & upon examining the rival contentions of the Ld. AR & the Ld. DR canvassed before us, are of the considered opinion that the **“impugned assessment order”** is under section **144/144B** of the Act and the matter has not been adjudicated and adjudged basis merits. Even the **“impugned order”** is not on **merits strict senso**. This tribunal desires that the total income of the assessee should be computed and assessed **on the real time basis exigible to tax in accordance with law by following the due process of law under the Act**. This tribunal also expects the assessee to be **compliant** and should cooperate with department of income tax as and when notices, summons, show cause notice etc. are issued. In brief this tribunal desires the meritorious disposal of both the **“impugned assessment order”** as well as the **“impugned order”**. The assessee’s cooperation in this regard **assumes importance**. The assessee in response to the notice(s) etc. cannot go in **slumber mode**. We are therefore of the considered view that the **“impugned order”** should be set aside

remanded back to the file of Ld. AO for passing a fresh order on merits of the case. It is the expectation of this tribunal that the assessee would give his full and complete details of her income to the Ld. AO. The assessee to attend the hearings before the Ld. AO as and when fixed. The assessee to file reply, submissions, promptly before Ld. AO. The assessee to file requisite details, material and evidences before the Ld. AO.

4.4 In view of the premises drawn up by us we set aside the **"impugned order"** & remand the case back to the file of Ld. AO on denovo basis, who shall now pass a speaking & well- reasoned order.

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**Order**

5.1 In the result the **"Impugned order"** is set aside as and by way of remand back to the file of the Ld. AO as directed aforesaid.

5.2. The appeal of the assessee is allowed for statistical purpose.

**Pronounced in open court on 30.01.2026.**

Sd/-

**(BHAGIRATH MAL BIYANI)**

Sd/-

**(PARESH M JOSHI)**

**ACCOUNTANT MEMBER**

**JUDICIAL MEMBER**

**Indore**

Dated : 30/01/2026

Patel/Sr. PS

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

By order

Senior Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore