

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA 'DB' BENCH AT KOLKATA**

[Virtual Court]

Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 515/PAT/2025
Assessment Year: 2015-16**

Punam Devi (Appellant)	Vs.	AO, NFAC (Respondent)
PAN: ATEPD4879R		

Appearances:

Assessee represented by : Ravi Sah, CA.

Department represented by : Manab Adak, JCIT.

Date of concluding the hearing : 27-January-2026

Date of pronouncing the order : 30-January-2026

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2015-16 dated 26.09.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. For that the Ld. CIT(A) erred in rejecting the condonation request for delay in filing of Appeal in spite of the fact that the Assessment Order was not physically served upon the appellant in terms of requirements of Rule 10 of Faceless Assessment Scheme, 2019 even when all the notices served on the e-filing account of the appellant had remained non complied and no real time alert in terms of requirements of the scheme was sent to the appellant.,

2. For that Notices U/s 148A and Order was passed by the JAO in violation of Sec.151A as against the requirement of the same under the Faceless Assessment Scheme- the Consequent Assessment Order itself is void ab initio and fit to be struck down."



3. Brief facts of the case are that the Assessing Officer (hereinafter referred to as Ld. 'AO') found that cash of ₹97,27,000/- was deposited in the bank account and no return of income had been filed, therefore, the notice u/s 148 of the Act was issued and as there was no compliance, the total income was assessed at ₹97,27,000/- by adding the cash deposits in the bank account and the assessment was made u/s 147 r.w.s. 144 of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A) and as there was a delay of 613 days in filing the appeal, the delay was not condoned even though the assessee had mentioned that she was a trader of rice and she was not having any knowledge of computer and also did not operate email and came to know about the order only when information was received from the jurisdictional Assessing Officer and had requested that the delay in filing the appeal may be condoned. The Ld. CIT(A) found these reasons general in nature and dismissed the appeal on account of delay.

4. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. It was submitted by the Ld. AR that both before the Ld. CIT(A) as well as the Ld. AO, proper representation was not made. The assessee does not have knowledge of computer and therefore, was not aware of the order. Certain legal issues regarding the notice u/s 148A of the Act and the order passed by the jurisdictional Assessing Officer being in violation of section 151A of the Act have also been raised. The Ld. DR relied upon the order of the Ld. CIT(A) and requested that the same may be upheld.



6. We have considered the facts of the case, the submissions made and the documents filed. Since there was no proper representation before the Ld. AO as well as before the Ld. CIT(A) who dismissed the appeal on account of delay without considering the submissions made and the assessee contends that the cash deposited was out of the business receipts and has also challenged the proceeding initiated u/s 148 of the Act, the Bench was of the view that another opportunity needs to be provided as the delay ought to have been condoned by the Ld. CIT(A) and the appeal should have been decided on merits. Hence, the order of the Ld. CIT(A) is hereby set aside and another opportunity of being heard to the assessee is be provided and the matter is restored to the file of the Ld. AO and the assessee shall be at liberty to raise all legal issues before the Ld. AO and also justify the source of the cash deposits. Hence, all the grounds of appeal are partly allowed for statistical purposes

7. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 30th January, 2026.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 30.01.2026

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Punam Devi, Q No 760 EF Daulatpur Colony Jamalpur, P.O Jamalpur, Munger, Bihar, 811201.**
2. **AO, NFAC.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Patna Benches, Patna.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata