

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

**BEFORE DR. BRR KUMAR, VICE PRESIDENT
AND SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA Nos. 2686/Ahd/2025 & 1945/Ahd/2024
Assessment Year 2011-12**

Vimlaben V. Brahmbhatt, 21, Bhavesh Nagar Society, Arunachal, Subhanpura, Gujarat PAN: BAHPB6197B (Appellant)	V s	The ITO, Ward-1(3)(3) Vadodara (Respondent)
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Assessee by: Shri Parin S. Shah, A.R.
Revenue by: Ms. Ketaki Desai, Sr. D.R.

Date of hearing : 11-02-2026
Date of pronouncement : 12-02-2026

आदेश/ORDER

PER TR SENTHIL KUMAR, JUDICIAL MEMBER:

These two appeals are filed by the assessee as against separate appellate orders dated 07-10-2025 and 28-08-2024 passed by Commissioner of Income Tax (Appeals), National Faceless Appeal Centre arising out of the re-assessment order passed u/s. 147 r.w.s 144 of the Act and penalty order u/s. 271(1)(c) of the Act relating to the assessment year 2011-12.

2. Brief facts of the cases, the assessee is an agriculturist and joint owner of ancestral agricultural lands. Since there was no

taxable income, the assessee has not filed her Return of Income. However, the assessment for the assessment year 2011-12, was reopened by issuing notice u/s. 148 of the Act on the ground that the assessee made cash deposit aggregating to Rs. 18,43,950/- with her Dena Bank account. The assessee neither filed the return nor participated in the hearing which has resulted in passing ex-parte re-assessment order making addition of Rs. 18,43,950/- as undisclosed income of the assessee. The assessee requested her son Jigneshbhai Vinodbhai Brahmhatt to file further appeal. He also died due to cancer disease on 05-03-2020 which was resulted in a delay of 1307 days in filing appeal before the CIT(A). Though delay was explained in the statement of facts before CIT(A), the same was not considered and dismissed the appeal in limine by CIT(A). The ld. counsel submitted before us copy of sale deed dated 13-09-2010 for Rs. 26,22,360/- which was the source of cash deposit in her bank account, as well as the death certificate of his son, relatives and thereby requested to give one more opportunity of hearing to the assessee to explain her case before Assessing Officer.

3. We have heard the rival contentions and perused the materials available on record. Since the assessee is an agriculturist by profession though not filed return of income now produced before us revenue records as well as bank statements. In the interest of natural justice, we deem it appropriate to set aside the matter back to the file of Jurisdictional Assessing Officer with a direction to give one more opportunity of hearing to the assessee and pass fresh order on merits of the case.

4. In the result, the appeal being ITA No. 2686/Ahd/2025 filed by the assessee is allowed for statistical purpose.

5. That in ITA No. 1945/Ahd/2024, there is a delay of 13 days in filing the appeal which is hereby condoned. This appeal is against the penalty levied by the Assessing Officer for assessment year 2011-12. Since the quantum appeal is already set aside to the Jurisdiction Assessing Officer, the penalty appeal is hereby allowed and it is open to the Assessing Officer to proceed with fresh penalty proceedings in accordance with provisions of law.

6. In the result, appeal ITA No. 1945/Ahd/2024 is allowed.

Order pronounced in the open court on 12-02-2026

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT
Ahmedabad : Dated 12/02/2026
a.k.

Sd/-
(TR SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद