

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH  
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. No.192/PAN/2025  
(A.Y. 2015-16)

Fabrica Da IgreJa De Navelim, Our Lady Of Rosary Church, Navelim, Salcete, South Goa-403707. Goa.	Vs	I T O, National e Assessment Centre, Delhi.
PAN.No.AAATF0452H		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Ms.Jinita Chaterjee.AR
Revenue by	Ms.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	11.02.2026
घोषणा की तारीख/Date of Pronouncement	13.02.2026

**ORDER**

**PER PAVAN KUMAR GADALE ,JM:**

The assessee has filed the appeal against the order of the NFAC/CIT(A) Delhi passed u/sec147 r.w.s144B and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the ex-parte order of the CIT(A) sustaining the addition of (i) Unexplained cash deposits u/sec69A of the Act (ii) unexplained rental income and denial of claim of exemption u/sec11 of the Act made by the Assessing Officer.

2. The brief facts of the case are that, the assessee is a trust and is registered under section 12A of the Act. The income tax department based on the NMS portal found financial transactions (i) cash deposits in corporation bank account (ii) rental income received and (iii) TDS u/sec 194A of the Act deducted by the banks on the interest income received in the F.Y. 2014-15 and the assessee has not filed the return of income for the A.Y. 2015-16. The Assessing officer (A.O) has reason to believe that the income has escaped the assessment and issued notice u/sec 148 of the Act. The assessee has filed the return of income in lieu of notice u/sec 148 of the Act on 19.08.2022 disclosing a total income of Rs. NIL after claiming exemption u/sec 11 of the Act of Rs. 71,33,488/-. Further notice u/sec 143 (2) and u/sec 142(1) of the Act are issued calling for the clarifications and details of rental income and interest income earned and the sources of cash deposits in bank account and there was partial compliance. The Assessing Officer (A.O) has dealt on the submissions filed on 21.10.2023 & 16.11.2022 and find that the assessee is not eligible for claim of exemption under section 11 of the Act of the Act and also the A.O. was not satisfied with the clarifications and dealt on the provisions and denied the claim of exemption of Rs. 71,33,488./- (ii) the assessee has failed to furnish the explanations and sources in support of cash deposits in bank account and the A.O has made an addition of unexplained cash deposits u/sec 69A of the Act of Rs. 77,41,250/- and (iii) unexplained rental income of

Rs.9,28,656/ and finally the A.O has assessed the total income of Rs.1,58,03,394/- and passed the order u/sec 147 r.w.s144B of the Act dated 15.03.2023.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and has issued notices of hearing and since there was no compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the A.O and dismissed the appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the Assessing officer overlooking the information of the assessment proceedings. The Ld.AR filed an affidavit of the assessee along with the reasons for non appearance before the A.O/ CIT(A). Further the Ld.AR mentioned that the assessee has a good case on merits and shall substantiate with the material evidences and prayed for an opportunity to explain before the lower authorities and relied on the factual paper book. Per Contra, the Ld.DR supported the order of the CIT(A).

5. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the facts that there is no compliance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte confirming the action of the assessing officer. The Ld. CIT(A) has issued the four notices of hearing i.e 06.02.2025,28.02.2025,03.04.2025,&11.04.2025 referred at Page 2 Para 2 of the CIT(A) order but there was no response and thus the CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. The Ld.AR filed an affidavit of the assessee explaining the reasonable and sufficient reasons for non compliance in the proceedings and the non compliance was not intentional but circumstances beyond the control of the assessee. Whereas the assessee has raised grounds of appeal challenging the additions made by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the principles of natural justice, we shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, set aside the order of the CIT(A) and remit the disputed issues to the file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall

cooperate in submitting the information for early disposal of appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 13.02.2026.

**Sd/-**  
**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Panaji Dated: 13/02/2026

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			