

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 249/PAT/2025
Assessment Year : 2014-15

<b>Neetu Singh,</b> C/o Nirmal & Associates, Chartered Accountants, Nepali Kothi, Boring Road, Patna - 800001 [PAN: CRUPS5609E]	Vs.	<b>Income Tax Officer,</b> Ward 3(5), Sasaram, Sasaram - 821115
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	None
Revenue by	:	Sh. Manab Adak, JCIT

Date of hearing	:	11.02.2026
Date of Pronouncement	:	12.02.2026

**ORDER**

**PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

This is an appeal filed by the assessee against the order passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)] dated 21.03.2023, DIN & Order No. ITBA/NFAC/S/250/2022-23/1051053879(1) on the following grounds of appeal:

*“1. That the order passed by Ld. AO is unjust, unwarranted and bad in law.*

2. *That the Ld. AO erred in treating the investment of Rs. 30,07,187/- as undisclosed income of the appellant.*
3. *That the Ld.AO erred in making addition of Rs. 30,07,187/- to the income of the appellant.*
4. *That the Ld. AO erred in treating investment in immovable property amounting to Rs. 33,66,000/- as undisclosed income of the appellant.*
5. *That the Ld. AO erred in making addition of Rs. 33,66,000/- to the income of the appellant.*
6. *For any other ground that may be urged at the time of hearing.”*

2. Briefly stated the facts of the case are that the assessee filed return of income on 11.02.2025 declaring income at Rs. 4,24,020/-. The assessee derived income from beauty parlour. The case was selected for scrutiny and notice u/s 143(2) of the Act was issued and served to the assessee. Subsequently, other statutory notices were issued to the assessee time to time but there was no compliance from the assessee side and a fair opportunity granted to the assessee for compliance of the notices but there was no compliance, the case was examined in the line of reasons for selection of the scrutiny. it was noticed that the assessee had paid life insurance premium through single premium (CIB) for Rs. 30,07,187/- and further as per AST, the assessee had purchased immovable property amounting to Rs. 33,66,000/- all these facts were brought into the knowledge of the assessee by way of notices for proving the source of investments, but there was no compliance. Accordingly, the entire investment in Life Insurance premium paid and purchase of immovable property was added back as income. Accordingly, the total income assessed at Rs. 67,97,207/- and case was completed u/s 144 of the Act.

3. Aggrieved from the above order, the assessee filed appeal before the Ld. CIT(A). Later on, the case was migrated to the NFAC in terms of CBDT Notification No. 76/2020, dated 25.09.2020. During the appellate

proceedings, the Ld. CIT(A) issued various notices for compliance in support of the grounds of appeal but there was no any compliance from the assessee side. Therefore, the Ld. CIT(A) decided the issue on the basis of materials available before him and dismissed the appeal of the assessee.

4. Aggrieved from the above order, the assessee filed appeal before the ITAT.

5. None present on behalf of the assessee

6. On the other hand, the Ld. DR has no serious objection.

7. Considering the submissions of ld. DR and perusing the entire material available on record and the orders of the authorities below. We noted that the case was selected for scrutiny on the certain reason that the assessee had huge investment towards life insurance premium paid and as per AST, the assessee had invested in immovable property but at the assessment stage, there was no compliance in spite of giving various opportunities to the assessee as well as before the Ld. CIT(A). Considering the facts of the case and in the interests of justice, we are remitting this issue back to the file of AO for denovo consideration after giving reasonable opportunity of being heard to the assessee and decide the issue as per law. The assessee is directed to substantiate his case with cogent documents in support of his claim and not seek unnecessary adjournments for early disposal of the case. In case of failure, no second leniency shall be granted to the assessee.

8. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced on 12.02.2026

Sd/-  
**(George Mathan)**  
**Judicial Member**

Sd/-  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

Dated: 12.02.2026

AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches