

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER

SA No.142/Bang/2025 & ITA No.2523/Bang/2025 Assessment year : 2018-19

Smt. Archana Ravi Kumar, No.41, 1 st F Main Road, 8 th Cross, Girinagar 2 nd Phase, Bengaluru – 560 085. PAN : AHDPA 6263F	Vs.	The Income Tax Officer, Ward 7(2)(5), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Shri Pranav Krishna, Advocate
Respondent by	:	Shri Balusamy N., Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	19.12.2025
Date of Pronouncement	:	17.02.2026

ORDER

Per Prashant Maharishi, Vice President

- SA No. 142/Bang/2025 in ITA No. 2523/Bangalore/2025 for assessment year 2018 – 19 is filed by Smt. Archana Ravi Kumar seeking stay of outstanding demand of ₹ 3,454,362/-. At the time of hearing of the stay petition, it was noted that the assessment order in case of the assessee as per order dated 27th of March 2023 passed u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 [the Act] is an ex parte assessment

order wherein the long term capital gain of ₹ 7,320,000 was assessed in the hands of the assessee. Against this the assessee has preferred an appeal before the learned CIT – A who disposed of the appeal of the assessee on the basis of the statement of facts and grounds of appeal for the reason that assessee did not respond to the notices issued by the learned CIT – A on four different occasions.

2. Therefore at the time of hearing of the stay petition both the parties agreed that the matter needs to be restored back to the file of the learned assessing officer to give an opportunity of hearing to the assessee with the strict timeline to be given to the assessee to submit the necessary documents. Both the parties waive the service of the notice.
3. Accordingly the ITA No. 2523/Bang/2025 was taken up for hearing.
4. The facts of the case shows that that assessee has not filed her tax return for the impugned assessment year and therefore there is an information received from the insight portal as per the risk management strategy that assessee has received/accrued income from sale of immovable property and the assessee has received total sale consideration of ₹ 7,920,000. Therefore the notice under section 148A(d) of the Act was issued which resulted into the issue of notice u/s. 148 of the Act on 31st of March 2022. The assessee was issued several notices and as the assessee was not registered on the e-filing portal therefore there was no other possible manner of serving of the

notice online to the assessee. It resulted into passing an assessment order u/s. 144 r.w.s. 147 of the Act as per the information available.

5. The information was available that assessee has received a sale consideration of ₹ 7,920,000 on sale of immovable property as the purchaser has made a tax deduction at source at the rate of 1% under the provisions of section 194IA of the Act. Accordingly the learned AO treated the sale consideration received as the income of the assessee and as there is no information available of indexed cost of acquisition, he estimated the cost of acquisition of ₹ 6 lakhs and determined the taxable long-term capital gain of ₹ 7,320,000. The assessment order was passed on 27th of March 2023.
6. The assessee aggrieved with the same preferred an appeal before the learned CIT – A wherein also 4 notices were issued to the assessee, however no reply was received and therefore the learned CIT – A confirmed the action of the learned AO.
7. Assessee is in appeal before us. The learned authorised representative stated that that the assessee is a housewife and was not in practice of looking at her email ID regularly and therefore she missed the hearing notices issued by the learned CIT – A. The assessee was dependent on her father who was looking after the income tax work and she was under the bonafide impression that her father is taking care of the income tax matters. Further it was stated that assessee was staying abroad along with her husband and son in Saudi Arabia where her dentist husband was employed. Accordingly the notices issued by the

learned CIT – A were unnoticed and assessee could not represent herself. The learned AR submitted that an opportunity was not available to the assessee to represent the full facts. Therefore in the interest of justice the issue may be restored back to the file of the learned AO.

8. The learned Departmental Representative vehemently supported the orders of the learned lower authorities and submitted that assessee did not furnish any information and therefore there is no reason that once more an opportunity may be given to the assessee.
9. We have carefully considered the rival contention and perused the orders of the learned lower authorities. We find that the assessee being a housewife, could not monitor the email and therefore could not respond to the notices issued by the learned CIT – A. Further she could not also attend the income tax assessment proceedings for the reason that she was a non-filer, and was not registered on the portal. Therefore all the notices issued on the e-portal could not have been received by her. Further it was stated that assessee was staying abroad along with her husband and son in Saudi Arabia where her dentist husband was employed. Thus the assessee entrusted all her personal work to her father and dependent on him. All the communication address were also given of her father. Therefore the assessee could not attend the income tax matters. Thus we find that there is a reasonable cause in not responding to the notices of the learned CIT – A as well as remaining unrepresented before the learned AO. Therefore in the interest of

justice the issue needs to be restored back to the file of the learned AO with a direction to the assessee.

10. In view of this, we restore this appeal back to the file of the learned AO with a direction to the assessee to substantiate the claim of the long-term capital gain earned by her and also showing the cost of acquisition incurred by the assessee. The learned AO may examine the same and determine the capital gain chargeable to tax in the hands of the assessee.
11. Accordingly the appeal of the assessee is allowed as indicated above for statistical purposes.
12. In the result stay petition becomes infructuous and hence dismissed.

Pronounced in the open court on this 17th day of February, 2026.

Sd/-

(KESHAV DUBEY)
JUDICIAL MEMBER

Bangalore,
Dated, the 17th February, 2026.

/Desai S Murthy /

Sd/-

(PRASHANT MAHARISHI)
VICE PRESIDENT

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.