

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH AT KOLKATA**

Before

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No(s). 1821/KOL/2024
Assessment Year(s) 2012-13**

Soma Mukhopadhyay	Vs.	A.C.I.T., Circle-49(1), Kolkata
<i>(Appellant)</i>		<i>(Respondent)</i>
PAN: AHSP5186F		

Appearances:

Assessee represented by : None.

Department represented by : Subhendu Datta, CIT-DR.

Date of concluding the hearing : 23-March-2026

Date of pronouncing the order : 08-April-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 2012-13 dated 09.05.2024.

1.1 The Registry has informed that the appeal is barred by limitation by 50 days. The assessee has filed a petition for condonation of delay explaining the reasons that the tax consultant who was looking after the income tax matters of the assessee did not respond to the notices issued by the Department. The assessee requested the Bench to condone the delay since the reasons were beyond her control. After perusing the same, we are satisfied that the assessee had a reasonable and sufficient cause and was prevented from filing the instant appeal



within the statutory time limit. We, therefore, condone the delay and admit the appeal for adjudication.

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

“1. That on the facts and in the circumstances of the case, the order of the National Faceless Appeal Centre (NFAC) is bad in law.

2. That on the facts and in the circumstances of the case the National Faceless Appeal Centre (NFAC) has erred in confirming the addition of Rs. 81,00,000/- made by the National Faceless Assessment Centre to the total income of the appellant as unexplained cash credit and the same should be deleted.

3. That on the facts and in the circumstances of the case the National Faceless Appeal Centre (NFAC) has erred in confirming the addition of Rs. 2,97,998/- made by the National Faceless Assessment Centre under the head Income from House Property and the same should be deleted.

4. That on the facts and circumstances of the case the National Faceless Assessment Centre (NFAC) has erred in confirming the addition of Rs. 5,51,320/- made by the National Faceless Assessment Centre (NFAC) under the head Income from House Property and the same should be deleted.

5. That on the facts and circumstances of the case the National Faceless Appeal Centre (NFAC) has erred in confirming the addition of Rs. 1,57,440/- made by the National Faceless Assessment Centre under the head Income from Other Sources and the same should be deleted.

6. That the appellant craves leave to add, alter or modify the ground of appeal any time before or at the time of hearing of the appeal.”

3. Brief facts of the case are that the assessee had filed her original return of income for AY 2012-13 at ₹51,63,451/-. The scrutiny assessment/reassessment proceedings were initiated on the basis of information available on record that during the FY 2011-12, the assessee had deposited cash of ₹81,00,000/- in her bank account maintained with HDFC Bank. In this case, an order u/s 143(3)/147 of the Act was passed assessing the total income at ₹81,59,759/-. In the recorded reasons, the Assessing Officer (hereinafter referred to as Ld.



'AO') had considered ₹29,36,549/- only as income escaping assessment instead of the entire amount of ₹81,00,000/-. In response to the Notice u/s 148, the assessee filed the return of income of ₹73,86,860/- for AY 2012-13. During the assessment proceedings, the assessee submitted that the original return of income for ₹51,63,451/- for AY 2012-13 comprised of business income of ₹14,02,745/- and income from other source of ₹37,60,706/-. The assessee also claimed to have deposited ₹20,64,176/- in IDS out of ₹81,00,000/-. The Ld. AO, after making an addition of ₹2,97,998/- on account of rental income, a sum of ₹5,51,320/- on account of income from house property and a sum of ₹2,57,440/- on account of income from other sources, assessed the total income of the assessee at ₹1,64,93,620/- u/s 143(3) r.w.s. 263 r.w.s. 144B of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A), who vide order dated 09.05.2024 dismissed the appeal of the assessee by holding that during the course of appellate proceedings, sufficient opportunities were given to the assessee; however, no submissions/evidences/documents had been filed by the assessee to substantiate the grounds of appeal. The assessee was given specific opportunity to file any details filed by her before any authority physically/online earlier as no replies of the assessee were found existing in the online system. Thus, in the absence of any submission/documents, the Ld. CIT(A) had no material to interfere with the observations and additions made by the Ld. AO. The Ld. CIT(A) confirmed the additions and upheld the decision of the Ld. AO and accordingly, dismissed the appeal of the assessee.

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



5. None appeared on behalf of the assessee and the case was heard with the assistance of the Ld. DR. The Ld. DR relied upon the order of the Ld. CIT(A) and requested that the same may be upheld.

6. Since there was no proper compliance before the Ld. CIT(A) and the order was passed *ex parte*, in the interest of justice and fair play, we deem it appropriate to set aside the order of the Ld. CIT(A) and restore the appeal back to the Ld. CIT(A) for disposal of the grounds of appeal taken by the assessee on merits by passing a speaking order. Needless to say, the assessee shall be given a reasonable opportunity of being heard to make any further submission she wants to make in support of her grounds of appeal and shall not seek unnecessary adjournments and rule 46A of the I.T. Rules, 1962 shall also be followed and an opportunity of being heard may be provided to the Ld. AO, if required. Accordingly, the grounds taken by the assessee in her 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 8th April, 2026.

Sd/-

[George Mathan]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 08.04.2026

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Soma Mukhopadhyay, GA-75, D.B. Nagar, Narayantala West, Kolkata, West Bengal, 700059.**
2. **A.C.I.T., Circle-49(1), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata