IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI

BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 5709/DEL/2024
Assessment Year: 2011-12

Shakuntala Devi. **House No. 8, Mahiudin Pur,** **Kanawani, Ghaziabad-201014.** **PAN: LUMPS 2780 J**	Vs	Income Tax Officer, Ward-3(5), Noida.
APPELLANT		**RESPONDENT**
Assessee represented by	Shri M.P. Rastogi, Adv. ; Shri Kaushik, Adv.; & Shri Ram Naresh, Adv.	
Department represented by	Shri Manish Gupta, Sr. DR	
Date of hearing	07.08.2025	
Date of pronouncement	05.11.2025	

O R D E R

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 10.01.2024 passed by the CIT(A)/NFAC, Delhi, arising out of the order dated 26.11.2018 passed by the Income Tax Officer, Ward-3(5), Noida, under Section 144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for Assessment Year 2011-12.

2. The assessee has raised following grounds of appeal:

"The learned CIT[A] erred in disposing/dismissing the appeal despite the appellant seeking adjournment which is against principles of natural justice.

2 The learned CIT[A] erred in confirming addition of Rs 84.04 lakhs made due to non-response by assessee to notice u/s 144 r.w.s. 147 of AO as unexplained investment in immovable property.

3 The learned CIT[A] erred in confirming addition of Rs 84.04 lakhs by AO because the assessee counsel not furnished the reply in due time.

4 The learned CIT(A) erred in confirming addition R of Rs 84.04 lakhs by AO u/s 69 of the Act without affording a reasonable opportunity.

5 The tax demand raised is wrong

6 The interest charged u/s 234 A is wrong

7 The interest charged u/s 234 B is wrong

8 The interest charged u/s 234 C is wrong

9 Penalty proceeding initiated u/s 270A is wrong

10 Penalty proceeding initiated u/s 271AAC is wrong

11 The above grounds are independent and without prejudice to each other

12 The appellant seeks leave to add, amend, alter or abandon any of the grounds at the time of hearing."

3. The instant appeal filed by the assessee is barred by limitation of 260 days. An application seeking condonation of delay along with affidavit filed by the assessee are available on record, explaining the delay beyond her control in filing the appeal before the Tribunal. Considering the reasons made in the condonation application and particularly following the ratio of decision of the Hon'ble Apex

Court in the case of Collector, Land Acquisition, Anantnag & Anr. V. MST. Katiji & Ors. 167 ITR 471(SC), the delay in filing the instant appeal is condoned.

4. Ld. Counsel for the assessee at the outset submitted that the Learned First Appellate Authority has not dealt with the matter in terms with the provisions of Section 250(6) of the Act and has dismissed the assessee's appeal in limine without considering the the issue raised before him. He prayed that the matter may be restored to the file of the Ld. CIT(A) for decision afresh on merits after affording reasonable opportunity of being heard to the assessee.

5. Ld. DR relied upon the order of ld. CIT(A).

6. We have heard the rival submissions and perused the materials available on record. It is revealed from the order of the Ld. CIT(A) that there was no representation on behalf of the assessee before him inspite of notices being sent, therefore, having no other alternative, the Ld. CIT(A) proceeded with the appeal and finalized the same ex parte. However, it appears that the Ld. CIT(A) has not dealt with the matter in terms of provisions of Section 250(6) of the Act by passing a reasoned order on merits on the issue raised before him and hence in our considered opinion the matter requires to be remitted back to the file of Ld. CIT(A) for consideration of the issue afresh by granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence

which the assessee may choose to file at the time of hearing of the matter. We also make it clear that in the event the assessee does not cooperate with the Ld. CIT(A), the said authority would be at liberty to proceed with the matter and finalize the same strictly in accordance with law. We order accordingly.

7. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 05.11.2025.

Sd/-	Sd/-
(NAVEEN CHANDRA) **ACCOUNTANT MEMBER**	**(MS. MADHUMITA ROY)** **JUDICIAL MEMBER**

Dated: 05.11.2025.
MP
Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI