**IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES, "SMC" BENCH, JAIPUR**

BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

**ITA No. 214/JPR/2026
(Assessment Year:2011-12)**

Kamli Devi Kalani & Co LLP, Chartered Accountants, 5th Floor, Milestone Building, Gandhinagar Turn, Tonk Road, Jaipur	Vs.	ITO Ward 1(2) Alwar
स्थायीलेखासं./जीआइआरसं./PAN/GIR No:AYCPD 7291E		
Appellant	..	Respondent

Appellant by :	Sh. P.C. Parwal, CA
Respondent by :	Mrs. Aarti Rawat, JCIT

Date of Hearing	16.07.2026
Date of Pronouncement	08.10.2026

O R D E R

The present appeal has been filed by the assessee against the order passed by the National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as "Ld. CIT(A)"), dated 03.06.2025 u/s 250 of the Income Tax Act, 1961,(hereinafter referred to as "the Act").

2. The appeal is noted to be delayed for filing by 157 days. An application by the assessee seeking condonation of the delay has been filed before me, the contents of which are reproduced hereunder:-

1. I am a widow and illiterate.

2. The AO vide order u/s 147 r.w.s. 144 dt. 20.12.2018 for AY 2011-12 assessed my income at Rs.49,54,920/- by making addition of Rs.49,22,580/- u/s 69 of IT Act on account of unexplained cash deposit in the bank account and Rs.32,342/- on account of interest on time deposit. This order was received by me on 17.06.2019.

3. For filing of appeal and arguing the case before CIT(A), I had appointed CA Abhinav Gupta of Alwar. Against this order, appeal was filed before Ld. CIT(A) on 27.06.2019.

4. In my e-filing portal, e-mail id mentioned is muneshkumarmeenaubi@gmail.com which is of my son-in-law. However, Ld. CIT(A) has issued all the notices and orders at e-mail id canvcompany774@yahoo.com which does not belong to me and I am not aware whose e-mail id it is. Thus the hearing notices and orders were never received by me through e-mail.

5. My counsel CA Abhinav Gupta checks my e-filing portal time to time and thus has filed reply to all the hearing notices. Against the last hearing notice dt. 08.08.2024, reply was filed on 27.01.2025. After this date he did not checked my e-filing portal and thus the order dt. 03.06.2025 passed by Ld. CIT(A) did not came to his notice.

6. On 29.12.2025 when he browsed my e-filing portal then it came to his notice that my appeal has been dismissed by Ld. CIT(A), NFAC vide order dt. 03.06.2025.

7. He advised me to file appeal against this order before ITAT for which he suggested the name of CA P.C. Parwal of Kalani & Co, LLP, Jaipur. For these reasons there is delay in filing the appeal and as advised, I am now filing the appeal before Hon'ble ITAT along with the request to condone the delay in filing the appeal.

Thus the delay in filing the appeal before Hon'ble ITAT is due to a reasonable cause and therefore, the same be condoned and appeal be admitted for hearing for imparting substantial justice. The contents of this letter have been explained to me in Hindi.

3. Ld. Counsel for the assessee stated before me that the appeal was delayed for no fault of the assessee who had engaged a professional to attend the proceedings before the Ld. CIT(A) and who did diligently

participate in the same, but the order passed skipped his notice and only when the assessee checked her portal that she became aware of the passing of the order by the Ld. CIT(A).

4. It was stated before me that the assessee is a widow and an illiterate lady and is not conversant with income-tax proceedings and the e-filing system. She had engaged CA Abhinav Gupta, Alwar, to represent her before the Ld. CIT(A). It has been submitted that although the e-mail ID available on the assessee's e-filing portal was muneshkumarmeenaubi@gmail.com, belonging to her son-in-law, the notices and order of the Ld. CIT(A) were issued at canvcompany774@yahoo.com, which did not belong to the assessee and was not known to her. The authorised representative had been monitoring the e-filing portal and had also filed a reply on 27.01.2025 in response to the hearing notice dated 08.08.2024. Thereafter, the portal was not checked and, consequently, the appellate order dated 03.06.2025 remained unnoticed. The order of the Ld. CIT(A), came to the notice of the authorised representative only on 29.12.2025, when he checked the e-filing portal. Thereafter, the assessee was advised to file an appeal before the Tribunal and the present appeal was filed with a delay of 157 days.

5. Ld. DR, on the other hand, vehemently opposed the condonation of delay contending that the reason brought out by the assessee reflected laxity on his part in pursuing the remedy of filing appeal and therefore the delay ought not to be condoned.

6. I have heard both the parties.

7. The law governing condonation of delay is now well settled. The Hon'ble Supreme Court in **Collector, Land Acquisition, Anantnag &Anr. v. Mst. Katiji&Ors.(1987) 167 ITR 471 (SC)** laid down that the expression "sufficient cause" occurring in the Limitation Act should receive a liberal construction so as to advance substantial justice. The Court held that when substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred. The Court further observed that there is no presumption that delay is deliberate or occasioned on account of culpable negligence or mala fides and that ordinarily a litigant does not stand to benefit by lodging an appeal belatedly.

8. Considering the totality of the facts and circumstances of the case, I find that the delay in filing the present appeal of 157 days was on account of bona fide and reasonable circumstances and was neither intentional nor deliberate. I am therefore, satisfied that the assessee was prevented by sufficient cause from filing the appeal within the prescribed period. I accordingly condone the delay of 157 days in the filing of the present appeal before me. Order was pronounced in the Open Court.

9. The facts of the case briefly stated are that the income of the assessee was assessed at Rs.49,54,920/- in the assessment framed u/s 147 of the Act making addition of cash deposited in her bank account allegedly remaining unexplained amounting to Rs.49,22,580/- and interest of time deposits amounting to Rs.32,342/- by way of an ex

parte order passed. The assessee appealed against the said order to the Ld. CIT(A) who confirmed the order of the AO.

10. The assessee participated in the proceedings before the Ld. CIT(A) and challenged the validity of the assessment order passed on the ground, that it was passed without valid jurisdiction since the jurisdictional notice u/s 148 of the Act issued by the AO was never served upon the assessee. On merits the additionmade was also challenged by the assessee. However both the grounds were dismissed by the Ld. CIT(A).

11. Before me, the assessee has reiterated the grounds raised before the Ld. CIT(A) as under:-

> *1. Under the facts and circumstances of the case, assessment order passed u/s 147 of IT Act, 1961 without service of notice issued u/s 148 is illegal & bad in law and be quashed.*
>
> *2. The Ld. CIT(A), NFAC has erred on facts and in law in confirming the addition of Rs.18,76,175/- u/s 69 of IT Act, 1961 on account of unexplained cash deposit in the bank account by not appreciating that cash deposit in the bank account is Rs.48,59,960/- out of which after accepting the cash deposit of Rs.30,46,400/-, the remaining cash deposit is Rs. 18,13,560/-only, source of which is cash of Rs.6,01,350/- received on sale of agricultural land and source of balance cash deposit of Rs. 12,12,210/- is cash withdrawal from the bank account.*
>
> *3. The Ld. CIT(A), NFAC has further erred on facts and in law in not considering that addition confirmed to the extent of Rs.62,615/- (18,76,175-18,13,560) represent family pension receipt of Rs.32,139/-, income tax refund of Rs.654/- and interest receipt of Rs.29,822/- against which AO has separately made addition on account of interest of Rs.32,342/- resulting into double addition to that extent and has not considered deduction u/s 57(iia) of Rs. 10,713/-.*
>
> *4. The appellant craves to alter, amend and modify any ground of appeal.*
>
> *5 Necessary cost be awarded to the assessee.*

12. Vis-à-vis the first legal ground raised, challenging the assessment framed in the present case without jurisdiction on account of the notice u/s 148 not being served upon the assessee, it was pointed out that the notice issued u/s 148 of the Act contained wrong details of the name of husband of the assessee and also the address. It was pointed out that while the assessee's husband's name was Late Sh. Hansraj Meena, the notice mentioned the husband name to be Sh. Ashok Kumar and the address mentioned in the notice was incomplete mentioning Gram Roopbas, Tehsil Alwar, Distt Alwar, instead of Bharat Nagar, Near Petrol Pump Village Bhugor Tehsil Alwar. These fact were brought to the notice of Ld. CIT(A) and are reproduced at page 8 of his order as under:-

> .....
> *1. Notice u/s 148 issued to assessee is void-ab-initio as it was not served to the assessee, Assessee is uneducated and Widow of Raj. Govt Employee Mr Hansraj Meena As per Asst order, AO issued Notice u/s 148/147 on dated 29.03.2018 but this notice was not served to assessee as the husband name and address mentioned on notices was wrong and incomplete., Assessee husband name mentioned Ashok Kumar instead of Late Sh Hansraj meena and Add. on Notice was of Gram Roopbas, Tehsil Alwar Distt Alwar instead of Bharat Nagar,, near Petrol at Pump, Village Bhugor Tehsil Alwar.*
> .....

13. The said facts were reiterated before me also. Besides ld. Counsel for the assessee contended that when these facts were brought to the notice of Ld. CIT(A), he dismissed the assessee's contention without bringing on record the fact of service of notice and merely pointing out that the notice was **issued** on the available address to the assessee. He

drew our attention to the findings of the Ld. CIT(A) in this regard at para 9 of his order as under:-

> ……
> *Grounds 01 & 02: In this ground of appeal, the appellant has contented that the notice u/s 148 issued is void-ab-initio as it was not served to the appellant. The contention of the appellant has been considered.* ***I have gone through the facts and found that the notice u/s 148 of the Act was rightly issued to the appellant on the available address found as*** *per PAN details and the same was sent through registered speed post no. ER36187193IN on 29.03.2018.*
> ……

14. Ld. Counsel for the assessee contended that it is settled law that in the absence of service of notice, the AO could not have proceeded with the re-assessment proceedings and in this regard he drew our attention to the order passed by the Hon'ble Jurisdictional High Court in the case of **Mrs. Shubhashri Panicker Vs. CIT [2018] 166 DTR 1 (Raj.)**, the order passed by the ITAT Jaipur Benches in the case of **Charan Singh Vs. ITO(E) in ITA No.906/JPR/2018** order dated 22.01.2019 and the order passed by the Hon'ble Bombay High Court in the case of **Harjeet Surajprakash Girotra Vs. Union of India and Others [2019] 180 DTR 257**.

15. Ld. DR however relied on the findings of the Ld. CIT(A) mentioning that the notices were issued to the assessee found as per PAN details and same was sent through speed post.

16. I have heard the rival contentions. The assessee has challenged the validity of the assessment in the present case on account of notice u/s 148 of the Act not being served to the assessee. The law in this regard that service of notice u/s 148 of the Act is mandatory for valid assumption of jurisdiction to frame assessment u/s 147 of the Act, is not disputed. The case laws referred to by the ld. Counsel for the assessee before me as above, have not been controverted nor distinguished by the Ld. DR, nor is the case of the Revenue of the law being otherwise.

17. Having stated so, I find that the assessee's contention of not having been served notice u/s 148 of the Act has not been suitably controverted by the Revenue. Nothing has been placed before me to demonstrate a valid service of notice to the assessee. The only basis with the Ld. CIT(A) for rejecting assessee's contention is that notice was ***issued*** to the assessee at its PAN address .But issuance and service of notice are two separate things. Department has to demonstrate that the notice was validly served. Except for stating that it was issued through registered post at the PAN address of the assessee, no evidence has been filed before me demonstrating that it was duly served to the assessee, that it was not received back unserved. In the absence of the fact of service of notice to the assessee being established, I am left with no choice but to hold that the assessment framed in the present case was without authority of law .The order passed as a consequence u/s 147 of the Act is held to be void and is directed to be quashed.

18. Since, I have quashed the assessment order passed, the other grounds raised by the assessee are not being dealt with by me being mere academic in nature.

19. In effect, the appeal of the assessee is **allowed in above terms**.

Order pronounced in the open court on 08.10.2026.

Sd/-
(Annapurna Gupta)
ACCOUNTANT MEMBER

Dated 08214.10.2026
Mittali, Sr. PS

Copy forwarded to:

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

By Order,

Asst. Registrar
ITAT, Jaipur

1.	Date of dictation of Tribunal Order	01.10.2026
2.	Date on which the typed draft Tribunal Order is placed before the Dictation Member	05.10.2026
3.	Date on which the typed draft Tribunal Order is placed before the other Member	
4.	Date on which the approved draft Tribunal Order comes to the Sr. P.S. /P.S.	
5.	Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement ;	
6.	Date on which the signed order comes back to the Sr. P.S./P.S	
7.	Date on which the final Tribunal Order is uploaded by the Sr. P.S. /P.S. on official website	
8.	Date on which the file goes to the Bench Clerk along with Tribunal Order	
9.	Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks	
10.	Date on which the file goes to the Supervisor (Judicial)	
11.	Date on which the file goes for Xerox	
12.	Date on which the file goes for endorsement	
13.	Date on which the file goes to the superintendent for checking	
14	The date on which the file goes to the Assistant Registrar for signature on the tribunal order	
15	Date on which the file goes to dispatch section	
16	Date of Dispatch of the Order	