

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'SMC' Bench, Hyderabad**

**Before Shri INTURI RAMA RAO, Accountant Member**

आ.अपी.सं / **ITA No. 1031/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2019-20)

Smt. Ramadevi Nelaturi CUDDAPAH PAN: AVIPN5487D (Appellant)	Vs.	Income Tax Officer Ward - 1 Proddutur (Respondent)
निर्धारिती द्वारा / Assessee by: Shri S. Rama Rao, Advocate		
राजस्व द्वारा / Revenue by: Shri Aravindakshan, DR		
सुनवाई की तारीख / Date of hearing: 06/11/2024		
घोषणा की तारीख / Pronouncement: 06/11/2024		

**आदेश/ORDER**

This appeal filed by the assessee is directed against the order dated 19/07/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2019-20.

2. The brief facts of the case are that the assessee is an individual and had not filed her return of income for the A.Y 2019-20. The Assessing Officer on receipt of information that the appellant made cash deposits of Rs.16,50,000/- with the District Cooperative Central Bank Ltd, Kadapa and formed an opinion that the income had escaped the assessment. Accordingly, issued

a notice u/s 148 of the I.T. Act, 1961 for the A.Y 2019-20. The appellant neither complied with the notices issued u/s 148 and 142(1) of the I.T. Act, 1961. Under the circumstances, the Assessing Officer has completed the “Best Judgment Assessment” by bringing to tax a sum of Rs.16,50,000/- by invoking the provisions of section 69C of the I.T. Act, 1961.

3. Being aggrieved, the assessee preferred an appeal before the learned CIT (A) who vide impugned order dismissed the appeal in limine invoking the provisions of section 249(4) of the I.T. Act, 1961.

4. Aggrieved by the order of the learned CIT (A), the assessee is in appeal before the Tribunal.

5. I have heard both the parties, perused the material available on record and gone through the orders of the authorities below. The issue that arises for my consideration is, whether the learned CIT (A) NFAC was justified in dismissing the appeal in limini, by placing reliance on the provisions of section 249(B) of the I.T. Act, 1961. From the material available on record, it would be clear that there was no obligation on the part of the assessee to pay advance tax in terms of provisions of section 209 of the I.T. Act, 1961 but for the addition made by the Assessing Officer. There was no material available on record to show that there is a liability to pay advance tax in terms of provisions of section 209 of

the I.T. Act, 1961. Therefore, the learned CIT (A) ought not to have invoked the provisions of section 249(4) of the Act, I therefore, set aside the order of the learned CIT (A) and direct the NFAC to dispose of the appeal on merits in accordance with law.

6. In the result, appeal filed by the assessee stands partly allowed.

Order pronounced in the Open Court on 6<sup>th</sup> November, 2024.

Sd/-

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Hyderabad, dated 6<sup>th</sup> November, 2024.

***Vinodan/sps***

Copy to:

S.No	Addresses
1	Smt. Ramadevi Nelaturi, 10/280-67-1 Sai Rajeshwari Colony, Kothapalle, Proddatur, A.P 516362
2	Income Tax Officer Ward-1 Proddatur, A.P
3	Pr. CIT - Kadapa
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*