

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'एससी.एम.', अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER &
SHRI S.S. GODARA, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No.1330/Ahd/2015
(निर्धारण वर्ष / Assessment Year : 2011-12)

Chandrakantbhai B.Patel Prop. Bhikhhal Trading Co. GF-14, Durga Bazar Himatnagar Dist.Sabarkantha	बनाम/ Vs.	The Income Tax Officer S.K.Ward-3 Himatnagar
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ALTPP 8835 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Prajna Paramita

सुनवाई की तारीख / Date of Hearing	16/11/2017
घोषणा की तारीख /Date of Pronouncement	27/11/2017

आदेश / O R D E R

PER S.S. GODARA, JUDICIAL MEMBER

This assessee's appeal for Assessment Year 2011-12 is directed against the CIT(A)-2 Ahmedabad's order dated 31/03/2015 passed in case No.CIT(A)-2/SK Wd.3.HMT/176/13-14 upholding Assessing Officer's action making Short Term Capital Gains and unexplained investment additions of Rs.15.92 lakhs and Rs.8.72 lakhs; respectively in

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assessment order dated 31/01/2014 in proceeding under s.143(3) of the Income Tax Act, 1961; in short 'the Act'.

2. Case called twice. None appears at assessee's behest. It emerges from the case file that the Registry has been issuing notice to the assessee qua various instances of hearing. He has never come present nor has anyone filed power of attorney. We therefore proceed ex-parte against the assessee.

3. A perusal of the instant case file reveals that the Assessing Officer had made the above two additions of Short Term Capital Gains and unexplained investment made in land. Both the lower authorities hold the assessee's land sold in the relevant previous year to be a capital asset held for less than three years to be situated within Talod municipal limits as per necessary verification issued by Mamlatadar. There is no evidence in the case file to rebut the same. We find that the assessee has also not been able to prove source of his investment of Rs.8.72 lakhs made immovable property as he could not prove to have derived agricultural income from entire family's land holdings himself only. We therefore find no reason to interfere with both the impugned additions in question. The same are accordingly confirmed.

4. This assessee's appeal is dismissed.

This Order pronounced in Open Court on	27/11/2017
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Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Ahmedabad; Dated 27/ 11 /2017

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-2, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER.

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad