

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. Nos. 3434 & 3435/Ahd/2014  
(Assessment Years : 2009-10 & 2010-11)

Shri Dharmesh A. Patel,  
10, Shakriben Estate,  
Nr. Revabhai Estate,  
CTM, Amraiwadi,  
Ahmedabad – 380 026

Vs. ACIT,  
Central Circle-1(4),  
Ahmedabad – 380 009.

[PAN No. ALVPP 0682 M]

(Appellant)

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(Respondent)

**Appellant by :** Shri S. N. Shah, A.R.  
**Respondent by :** Shri L. P. Jain, Sr. D.R.

**Date of Hearing** 29.07.2019  
**Date of Pronouncement** 18.10.2019

ORDER

**PER Ms. MADHUMITA ROY - JM:**

Both the appeals filed by the assessee are directed against the order passed by the Commissioner of Income Tax (Appeals)-I, Ahmedabad both dated 22.08.2014 under section 143(3) r.w.s. 144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) arising out of the order dated 28.03.2013 passed by the ACIT, Central Circle-1(4), Ahmedabad for the Assessment Years 2009-10 & 2010-11 respectively.

Since both the appeals relate to the same assessee, these are heard analogously and are being disposed of by a common order.

2. At the time of hearing of the instant appeal, the Learned Advocate appearing for the assessee submitted before us that the assessee could not place the relevant documents in support of his case before the authorities below and further was unable to explain the clarification sought for by the said authorities in regard to the issues including the investment of immovable properties as well as the addition on account of unaccounted purchase and that of the cash deposit made in the bank account due to the specific reason that the father of the assessee, since deceased, was suffering from various health problems since 2013. In the month of January 2014 his medical condition deteriorated and he was also admitted to the hospital at Ahmedabad; he thereafter lost his speaking and comprehension abilities and ultimately after a prolonged illness left for his heavenly abode on 29<sup>th</sup> October, 2014. He has also filed the relevant medical documents relating to such illness of father of the assessee. Under these circumstances, he prayed for setting aside the issue to the file of the Learned AO for re-adjudication of the issue afresh. The Learned DR, on the other hand with his all fairness has not made serious objection to such submissions made by the Learned AR.

3. Heard the respective parties, perused the relevant materials available on record. It is reflected in each and every count of issues decided by the authorities below that the assessee has failed to explain the matter before them. Neither appropriate evidence were adduced on behalf of the assessee to substantiate his case before the Learned CIT(A).

Taking into consideration the entire aspect of the matter, particularly, the reason for not being able to represent assessee's case before the authorities below, we find it fit and proper to set aside the issue to the file of the Learned AO to adjudicate the same afresh upon taking into consideration the evidences

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on record and also the evidences which the assessee may choose to file at the time of hearing of the appeal. However, we make it clear that the assessee will also co-operate with the Learned CIT(A) and will not taken unnecessary adjournment whatsoever.

4. In the result, both the assessee's appeals are allowed.

<b>This Order pronounced in Open Court on</b>	<b>18/10/2019</b>
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Sd/-  
( WASEEM AHMED)  
**ACCOUNTANT MEMBER**

Sd/-  
( Ms. MADHUMITA ROY )  
**JUDICIAL MEMBER**

Ahmedabad; Dated 18/10/2019  
*PritiYadav, 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)-I, 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**

*ITA Nos. 3434 & 3435/Ahd/2014*  
*Dharmesh A. Patel vs. ACIT*  
*Asst.Years –2009-10 & 2010-11*