

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

BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER

**ITA No.843/Ahd/2024
Assessment Year: 2014-15**

Pallavi Devang Trivedi, 80, Gangotri Nagar, Bamroli Road, Godhra, Panchmahal – 389 001 (Gujarat) [PAN – AEBPT 0289 F]	Vs.	The Additional/Joint/ Deputy/Assistant Commissioner of Income Tax/The Income Tax Officer, National Faceless Assessment Centre, Delhi. (Jurisdiction AO: The Income tax Officer, Ward-1, Godhra).
(Appellant)		(Respondent)
Assessee by	Shri Hardik Mehta, AR	
Revenue by	Shri Sanjaykumar, Sr. DR	
Date of Hearing	08.08.2024	
Date of Pronouncement	06.09.2024	

ORDER

This appeal is filed by the assessee against order dated 27.02.2024 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2014-15.

2. The assessee has raised the following grounds of appeal :-

- “1. *The Learned CIT(A) grossly erred in law and on facts by contending that the Appellant has failed to submit the relevant documents in support of Gift of Rs.15,00,000/- received from grandmother, Late Smi Shardaben Vadilal Patel during the year under consideration without considering the fact that the copy of declaration of gift was duly submitted as additional evidence along with Form 35 as per Rule 46A of the Income Tax Rules, 1962.*
2. *The Leamed CIT(A) erred in law by grossly neglecting the fact that the onus to prove source of gift received from relative was not envisaged on the Appellant as per provisions of erstwhile Section 56(2)(vii) of the Income Tax Act, 1961 ('the Act') and thus, the provisions of Section 69A*

of the Act cannot be invoked by treating the gift received from relative as unexplained money.”

3. The assessee is an individual and filed return of income on 27.03.2015 declaring income of Rs.2,13,800/-. The return was processed under Section 143(1) of the Income Tax Act, 1961. The assessee is engaged in Gruh-Udhyog business i.e. cottage industry of manufacturing and trading of snacks and other packed home-made food items and trading of Sarees. On the basis of information available with the Department, the case was reopened under Section 147 of the Act after taking prior approval of the appropriate authority. Notice under Section 148 of the Act was issued on 31.03.2021 but the assessee did not reply the same. As per the provisions of Section 144 of the Act, the Assessing Officer proceeded on the basis. The Assessing Officer made addition of Rs.15,00,000/- under Section 69A in respect of cash gifts as received from her grandmother.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that the CIT(A) has passed ex-parte order without giving opportunity to the assessee for filing the additional evidences as per Rule 46A of the Income Tax Rules, 1962. The Ld. AR submitted that the CIT(A) should have taken cognisance of the evidences filed before the CIT(A) but the same was not taken into account and, therefore, the matter may be remanded back to the file of the CIT(A) for proper adjudication of the issues on merit in consonance with the evidences filed by the assessee by way of additional evidences before the Tribunal.

6. The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

7. Heard both the parties and perused all the relevant material available on record. After taking cognisance of the order of the CIT(A), it appears that the CIT(A) has not taken on record additional evidences filed by the assessee during the appellate proceedings before CIT(A). Besides this, the CIT(A) has passed order ex-parte and only confirmed the view of the Assessing Officer without giving any independent

finding. Therefore, in the interest of justice, it will be appropriate to remand back this matter to the file of the CIT(A) thereby taking cognisance of the evidences submitted by the assessee before the CIT(A) and adjudicate the issues contested by the assessee on merit as per Income Tax Statute. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

8. In the result, appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on this 6th September, 2024.

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 6th day of September, 2024

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Copies to:

- (1) *The appellant*
- (2) *The respondent*
- (3) *CIT*
- (4) *CIT(A)*
- (5) *Departmental Representative*
- (6) *Guard File*

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*