

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER**

**ITA No.1051/Ahd/2023
Asstt.Year : 2010-11**

Jayeshbhai Umedbhai Patel 74, Yog RZJ Bungalows Nr.MB Patel Farm House Jashodanagar Ghodasar Amedabad 382 445 PAN : ANRPP 5535 H.	Vs	ITO, Ward-3(2)(7) Ahmedabad.
---	----	---------------------------------

(Applicant)		(Responent)
--------------------	--	--------------------

Assessee by :	Shri M.K. Patel, Advocate
Revenue by :	Shri Ravindra, SR.DR

सुनवाई की तारीख/**Date of Hearing** : 09/10/2024
घोषणा की तारीख /**Date of Pronouncement**: 09/10/2024

आदेश/ORDER

This is assessee's appeal against the order of the ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 16.10.2023 for the Asst.Year 2010-11 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. The grounds raised by the assessee in the appeal read as under:
1. *That on facts, in law, and on evidence on record, the ld.National Faceless Appeal Centre (NFAC) has grievously erred in confirming the addition of Rs.11,88,475/- made towards unexplained investment in capital account of firm.*
 2. *That on facts, in law, and on evidence on record, the learned National Faceless Appeal Centre (NFAC) has grievously erred in confirming the addition of Rs.11,74,200/- made towards unexplained investment in construction of residential house, which is duly explained and also made in earlier assessment year.*

2. The first ground of the appeal pertains to additions to the capital, and the second ground of the assessee is against addition made of Rs.11,74,200/- as unexplained investment in construction of residential house. These additions have been made by the Revenue authorities on the ground that necessary supporting documentary evidences have not been filed by the assessee in the proceedings under section 263 or under section 143(3) of the Act.

3. At the outset, the Id.counsel for the assessee submitted that for the given an opportunity, due compliance would be made before the Id.CIT(A), as the required documents could not be filed for the reasons beyond the control of the assessee

The Id.DR has no objection, if the matter is revisited by the Id.CIT(A) by way of *de novo* appellate proceeding.

4. In this view of the mater, the case of the back to the file of the Id.CIT(A) to examine the issues de novo after providing reasonable opportunity of hearing

5. The appeal of the assessee is allowed for statistical purpose.

Dictated on the Open Court, typed and pronounced on 9th October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

Ahmedabad, dated 09/10/2024
*vk**