

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

**BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.216/Ahd/2024
(Assessment Year: 2018-19)

Meghna Nileshbhai Patni, 402, Suryakoti Apartment, Nr. Old Pilot Dairy Road, Baherampura, Ahmedabad-380022	Vs.	Income Tax Officer, Ward-1(2)(3), Ahmedabad
[PAN No.BXRPP4439D]		
(Appellant)	..	(Respondent)

Appellant by :	Shri S. N. Divatia & Shri Samir Vora, A.Rs.
Respondent by:	Shri Waghe Prasad Rao, Sr. DR

Date of Hearing	17.10.2024
Date of Pronouncement	17.10.2024

ORDER

PER DR. BRR KUMAR - ACCOUNTANT MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre, (in short “NFAC”), Delhi, vide order dated 19.12.2023 passed for A.Y. 2018-19.

2. The Assessee has taken the following grounds of appeal:-

“1.1 The order passed by U/s. 250 on 19.12.2023 by NFAC [CIT(A)], Delhi (for short ‘NFAC’) upholding the addition of Rs.1,01,02,000/- made by A.O as unexplained investment towards purchase of immovable property is wholly illegal, unlawful and against the principles of natural justice.

2.1 The NFAC has grievously erred in law and or on facts in not appreciating that there could not be compliance to the notices claimed to be issued mainly on account of failure of the mall/messages informed by the concerned party so that she was unaware about the same. Thus, there was a sufficient cause for failure to comply with the notices claimed to be issued by lower authorities.

3.1 The NFAC has grievously erred in law and or on facts in upholding on the ground that “no documents were produced before me in support of his GOA or to point-wise

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rebuttal of the assessment order”, though the appellant had given detailed explanation about the source of investment with necessary documents in the appeal memo itself. Thus, the same have been completely ignored by NFAC while dismissing the appeal. Therefore, the impugned order should be quashed.

3.2 *That the in the facts and circumstances of the case, NFAC ought not to have upheld the addition of Rs.1,01,02,000/- when the appellant had given detailed explanation about the source of investment with necessary documents in the appeal memo itself.*

It is, therefore, prayed that the addition of Rs.1,01,02,000/- upheld by the NFAC CIT(A) may kindly be deleted.”

3. In this case we find that the Ld. CIT(A) has passed an ex-parte order going to non-furnishing of the supporting evidences before him. The Ld. CIT(A) has also issued notices on 25.09.2023, 06.10.2023, 19.10.2023, 08.11.2023 and 24.11.2023.

4. Before us, the Ld. Counsel for the assessee submitted that giving an opportunity for due compliances would be made before the Ld. CIT(A). He also submitted that some of the evidences have been filed before the Ld. CIT(A) which have not been considered while passing the order.

5. The Ld. D.R. fairly accepted for the proposal, hence in the interest of justice, the matter is remanded to the Ld. CIT(A) to adjudicate the issue on merits of the case after considering the submissions made by the assessee.

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

The order is pronounced in the open Court on 17.10.2024

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Ahmedabad; Dated 17/10/2024
TANMAY, Sr. PS

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

TRUE COPY

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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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT,
Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

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