

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

Before: Dr. BRR Kumar, Vice President

**ITA No. 1157/Ahd/2024
Assessment Year 2017-18**

Anjaiya Jewellery Pvt. Ltd. 1 st Floor Uttam Chamber, Bandharano Khancho Manekchowk, Ahmedabad PAN: AAFCA9194H (Appellant)	Vs	The ACIT, Circle-1(1)(1), Ahmedabad (Respondent)
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Assessee by: None
Revenue by: Shri Ketan Gajjar, Sr. D.R.

Date of hearing : 13-11-2024
Date of pronouncement : 13-11-2024

आदेश/ORDER

This is an appeal filed by the assessee against the order of the Id. Commissioner of Income Tax, CIT(A), National Faceless Appeal Centre, Delhi, in proceeding u/s. 250 vide order dated 30/03/2024 passed for the assessment year 2017-18.

2. The grounds of appeal taken by the assessee are as under:-

“1. In law and in the facts and circumstances of the appellant's case, the honourable Commissioner of Income Tax (appeals) has grossly erred in passing the appellate order.

2. In law and in the facts and circumstances of the appellant's case, the honourable Commissioner of Income Tax (appeals) has grossly erred in not allowing one more opportunity of being heard for the sake of natural justice where specific request for adjournment was made before date of hearing.

3. In law and in the facts and circumstances of the appellant's case, the honourable Commissioner of Income Tax (appeals) has grossly erred in invoking section 69A of the Income Tax.

4. In law and in the facts and circumstances of the appellant's case the honourable Commissioner of Income Tax (appeals) has grossly erred in making addition of Rs 4950000 to the extent of cahs deposited out of sales proceeds during the course of business.

5. In law and in the facts and circumstances of the appellant's case the honourable Commissioner of Income Tax (appeals) has grossly erred in has erred in not providing the appellant with the material evidences and documents and show cause notice also not given and hence denied the appellant the opportunity to rebut the maternal used to make the additions which is in violation of the principles of natural justice.

6. In law and in the facts and circumstances of the appellant's case, the honourable Commissioner of Income Tax (appeals) has grossly erred in not allowing one more opportunity of being heard for the sake of natural justice.

7. Your honour are urged requested to allow additional evidence which are matenal to decide the issues in the case of appellant

8. It is therefore prayed before Your honour that the order of Learned Commissioner of Income Tax 9 Appeals may be set aside and that of the assessing officer be restored.”

9. Your appellant craves to add alter and amend all of any of the grounds of appeal. The learned assessing officer has grossly erred in point of law and facts.”

3. Adjournment filed by the assessee is rejected. The ld. D.R. has briefed about the case in detail. I have perused the records. The relevant part of the order of ld. CIT(A) is as under:-

“6.2 At the appellate stage, the appellant has not furnished any written submission in support of his claim. No arguments have been advanced by him in his statement of facts and grounds of appeal to rebut the applicability of the deeming provisions by the AO. The appellant has chosen not to furnish a cogent explanation of the cash deposits along with reliable evidence in support of his contentions and grounds of appeal despite ample opportunity and time allowed during the appellate proceedings. In such circumstances, the undersigned is left with no alternative but to presume that the appellant has no further submissions in support of his averments made in the grounds of appeal. Accordingly, the appeal is being decided keeping in view the facts brought on record by the AO in the assessment order and by the appellant in the grounds of appeal and statement of facts.”

4. The relevant part of the statement of facts filed by the assessee before the Tribunal is as under:-

“5. As order was passed without appreciation the facts and additional evidence by way of submission which was prepared for submission and had requested for time which was not considered and appellate order was passed holding as under

6.4 Based on the facts mentioned above, detailed discussion in the assessment order by the AO and in the absence of any written submission by the appellant, I am not inclined to interfere with the decision of the AO.”

5. I have also gone through the ground no. 2 taken up by the assessee which reads as under:-

“2. In law and in the facts and circumstances of the appellant's case, the honourable Commissioner of Income Tax (appeals) has grossly erred in not allowing one more opportunity of being heard for

the sake of natural justice where specific request for adjournment was made before date of hearing.”

6. On going through the records, I find that the grounds taken up by the assessee are acceptable and hence the ground no. 2 is hereby allowed with direction to the ld. CIT(A) to provide an opportunity of being heard and take into consideration the entire details filed by the assessee.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 13-11-2024

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT

Ahmedabad : Dated 13/11/2024

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद