

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

Before: Dr. BRR Kumar, Vice President

ITA No. 1507/Ahd/2024
Assessment Year 2011-12

Krupal Vikrambhai Patel, 4, Motibag Society, B/H, Choksi Park, Bhaduatnagar, Maninagar, Ahmedbad-380008 PAN: AGMPP1472D (Appellant)	Vs	The ITO, Ward-6(1)(4), Ahmedabad (Respondent)
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Assessee by: Shri M.K. Patel, A.R.
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 26/06/2024 passed for the assessment year 2011-12.

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

"1. The Ld. ITO, Ward-6(1)(4), Ahmedabad has erred in law and on sin facts in assuming jurisdiction u/s 148 of the Act for the reasons recorded by the AO.

2. The Ld. CIT(A), NFAC has erred in law and on facts in upholding the action of the AO of treating a sum of Rs. 45,526/- as unexplained investments u/s. 69A of the Act

3. The Ld. CIT(A), NFAC further erred in law and on facts in upholding the action of the AO of treating the sum of Rs. 35,20,000/- found deposited in bank accounts as unexplained deposits of the Appellant.

4. The Appellant craves leave to add, amend, delete or alter one or more grounds of appeal.”

3. At the outset, ld. counsel for the assessee has fairly submitted that the assessee could not attend and filed revised return before the revenue authorities owing to the portal problems and also submitted that the advocate representing the assessee has left abroad. It was pleaded given an opportunity due compliance would be made before the authorities below. Ld. D.R. fairly agreed to the proposal that the matter needs to be looked into by the Assessing Officer in *toto*. Hence, in the interest of justice, the matter is referred to the Assessing Officer to initiate assessment proceedings *de-novo* and pass an order after affording an opportunity of being heard to the assessee.

4. In the result, the appeal filed by 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