

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

Before: Dr. BRR Kumar, Vice President

ITA No. 722/Ahd/2024
Assessment Year 2013-14

Gordhanbhai Popatbhai Moradiya, 1102, Sunday Heights, Opp. Ankur School, Ved Road, Surat-395004 PAN: ACRPP1834C (Appellant)	Vs	The ITO, Ward-1(10), Bhavnagar (Respondent)
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Assessee by: Shri Keval Vekariya, 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 13/02/2024 passed for the assessment year 2013-14.

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

“1. On the facts and circumstances of the case as well as law on the subject, learned officer has erred in reopening of assessment u/s 147 of the Act, 1961.

2. On the facts and circumstances of the case as well as law on the subject, learned assessing officer as well as learned appellate authority has erred by not providing reasonable opportunity of being heard to the appellant.

3. On the facts and circumstances of the case as well as law on the subject, learned officer has erred in making addition of Rs. 15,00,000/-as unexplained income on account of accommodation entry received during the period u/s. 68 of the I.T. Act.

4. On the facts and circumstances of the case as well as law on the subject, learned officer has erred in invoking provisions of Sec 115BBE of the Act and thereby taxing entire unexplained money at 60% and levying surcharge at 25% which is not applicable on above addition.

5. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”

3. At the outset, the ld. counsel for the assessee has fairly submitted that the assessee could not attend or file the required details before the revenue authorities owing to the portal problems. It was pleaded given an opportunity due compliance would be made before the revenue authorities. 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* 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