

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "SMC" BENCH

Before: Dr. BRR Kumar, Vice President  
And Ms. Suchitra Kamble , Judicial Member

ITA No. 35/Ahd/2024  
Assessment Year 2017-18

Ajjahar Ghaniwala, 10 Saiyedpura, Opp. School Nagarwada main Road, Vadodara-390001 PAN: BXNPG5346J (Appellant)	Vs	The ITO, Ward-3(1)(2) Ahmedabad (Respondent)
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Assessee by: Shri Tej Shah, A.R.  
Revenue by: Shri C. Dharani Nath, Sr. D.R.

Date of hearing : 20-11-2024  
Date of pronouncement : 22-11-2024

**आदेश/ORDER**

**PER : DR. BRR KUMAR, VICE PRESIDENT:-**

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 30/11/2023 passed for the assessment year 2017-18.

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

“1. The CIT(A) erred in law and in the facts of the case in passing ex-parte order u/s. 250 of the Act.

2. The CIT(A) erred in law and in the facts of the case in confirming the order of the A.O. in making addition of Rs. 36,01,500/-.”

3. Heard arguments of both the parties and perused the records available before us.

4. In this case, the assessment order has been passed on 16-12-2019 determining an addition of Rs. 36,01,500/- u/s. 69A of the Act. It is a fact on the record that the assessee has not complied to the notices issued by the Assessing Officer. Further, we also find that the assessee has not complied to the notices issued by the Id. CIT(A) also which led to passing of ex-parte order by Id. CIT(A). During the hearing, it was pleaded that given an opportunity, all the bills and invoices as well as the source of cash deposits would be explained to the Assessing Officer. The Id. D.R. fairly accepted to the proposal. Hence, keeping in view the facts, we direct the Assessing Officer to initiate assessment proceedings *de-novo* and pass an order in accordance with the provisions of the Income-tax Act.

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

Order pronounced in the open court on 22-11-2024

**Sd/-**  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. BRR KUMAR )**  
**VICE PRESIDENT**

**Ahmedabad : Dated 22/11/2024**

**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