

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "B" BENCH

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

**ITA No. 672/Ahd/2024**  
**Assessment Year 2015-16**

Satish Ramanbhai Patel, At & PO Kamarol, Kamaral Waghodia Vadodara PAN: AROPP3757E (Appellant)	Vs	The ITO, Ward-3(1)(4) Ahmedabad (Respondent)
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**Assessee by: Shri Sanket Bakshi, A.R.**  
**Revenue by: Smt. Mamta Singh, Sr. D.R.**

Date of hearing : 21-11-2024  
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 22/11/2023 passed for the assessment year 2015-16.

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

*“All the grounds of appeal in this appeal are mutually exclusive and without prejudice to each other.*

**Reopening of Proceedings u/s. 148 of the Act**

1. *The learned Commissioner of Income Tax (Appeals), National Faceless Appeals Centre ("the CIT(A)") and the learned Income Tax Officer, Ward 3(1)(4), Vadodara ("the AO") erred in fact and in law in reopening the proceedings of the Appellant u/s. 148 of the Act.*

2. *The learned CIT(A) and the AO erred in fact and in law in issuing notice u/s. 148 of the Act which was barred by limitation u/s. 149 of the Act.*

3. *The learned CIT(A) and the AO erred in fact and in law in issuing notice u/s. 148A of the Act beyond the stipulated time as per Section 149 of Act.*

**Addition of Rs.1,00,00,000 as Capital Gains**

4. *The learned AO erred in fact and in law in making an addition of Rs.1,00,00,000/-without allowing the benefit of indexed cost of acquisition as eligible u/s. 48 of the Act.*

5. *The learned AO erred in fact and in law in making an addition of the gross value of sales without ascertaining the FMV of the capital asset as on 01.04.2001 as per Section 48 of the Act.*

6. *The learned CIT(A) and the AO erred in fact and in law in making the addition to the total income of the Appellant without considering the submission made in proper perspective.*

**Other Grounds**

7. *The learned CIT(A) erred in fact and in law in dismissing the appeal as infructuous after application of section 249(4) of the Act.*

8. *The learned CIT(A) and the learned AO erred in fact and in law in charging interest u/s. 234A of the Act.*

9. *The learned CIT(A) and the learned AO erred in fact and in law in charging interest u/s. 234B of the Act.*

10. *The learned CIT(A) and the learned AO erred in fact and in law in initiating proceedings u/s. 271 (l)(C) of the Act.*

11. *Your Appellant craves the right to add, to alter, to substitute, delete or modify all or any of the above grounds of Appeal.”*

3. Heard the arguments of both the parties. The appeal is time barred by 79 days and the same is condoned. In this case, the assessment order has been passed on 19-03-2023 for assessment year 2015-16 u/s. 144 as the assessee has not made any compliance to the notices issued by the Assessing Officer. The Assessing Officer made addition of Rs. 1.2 lakhs on account of

capital gain and interest income. Record before us also reveals that the assessee has not made any compliance before the Id. CIT(A) which led to passing of an ex-prate order. The Id. CIT(A) has also rejected the appeal of the assessee as due advance tax has not been paid.

4. Before us, the Id. counsel for the assessee has submitted that the assessee is an illiterate and was not well versed with the income tax proceedings hence could not make any compliance and prayed that given an opportunity due compliance would be made before the revenue authorities. The Id. D.R. fairly accepted the proposal that the matter be looked into by the Assessing Officer. Hence, keeping in view the specific facts of this case, the matter is remanded to the Assessing Officer to initiate assessment proceedings *de-novo* after obtaining the receipt of payment of Rs. 5,000/- by the Assessee to Prime Minter Relief Fund as accepted by the Id. Counsel during the hearing before us.

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**

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

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

1. Assessee
2. Revenue

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

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

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद