

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "B" BENCH

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

**ITA No. 148/Ahd/2024**  
**Assessment Year 2017-18**

Jigar Patel, 3 Charotar Patel Co-op Hsg Soc., Opp. Swaminaryan Temple, Maningar, Ahmedabad PAN: AFNPP3003J (Appellant)	Vs	The ITO, Ward-5(3)(5) Ahmedabad (Respondent)
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**Assessee by: Shri Tushar Hemani, A.R.**  
**Revenue by: Smt. Mamta Singh, 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 29/11/2023 passed for the assessment year 2017-18.

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

*“The following grounds are without prejudice to each other.*

*In view of the facts and circumstances of the case -*

*1. The Learned CIT(A) NFAC erred in law and on facts in confirming addition of Rs. 1,45,05,261/- made by the learned ITO (Ward 5.3.5 Ahmedabad) as unexplained money u/s. 69A. The Addition confirmed by the learned CIT(A) NFAC deserves to be deleted. The same be deleted now.*

*2. The Learned CIT(A) NFAC has erred in not properly appreciating the facts, various submissions, explanations and information submitted by the appellant during the assessment proceedings which ought to have been considered in proper perspective before passing the impugned order on ex parte basis.*

*3. The order passed by the Learned CIT (A) NFAC is invalid and bad in law. It be so held now.*

*4. The appellant craves leave to add, amend, alter, delete, change or modify any or all grounds of appeal before or at the time of the hearing.”*

3. Heard the arguments of both the parties and perused the records available before us. In this case, order u/s. 143(3) has been passed by the Assessing Officer on 25-12-2019 for the assessment year 2017-18 making addition of Rs. 2.25 crores on account of unexplained cash deposits. Aggrieved assessee filed appeal before the ld. CIT(A) who has passed an order dismissing the appeal of the assessee. The ld. CIT(A) has held that no evidences whatsoever has been filed by the assessee to substantiate the grounds of appeal. Before us, the ld. counsel submitted that given an opportunity due compliance would be made before the ld. CIT(A) and also the ld. CIT(A) has not considered the submissions made by the assessee during the assessment proceedings. The ld. Sr. D.R. has fairly considered the proposal.

4. Keeping in view the facts of the matter, we hereby direct the assessee to submit all relevant details which he rely upon before the Id. CIT(A). The Id. CIT(A) shall issue a fresh notice of hearing and complete the proceedings *de-novo*.

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**

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

**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