

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD**

**BEFORE DR.BRR KUMAR, VICE PRESIDENT
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.1510/Ahd/2024
(Assessment Year: 2013-2014)

Kalash Trade Chem Private Limited, 602, Earth Arise, Nr. YMCA Club, S.G High Way, Ahmedabad-380015.	Vs.	Income Tax Officer, Ward-2(1)(1), Ahmedabad.
[PAN No.AADCK8479P]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Jamin Shah, A.R.
Respondent by:	Shri B.P Srivastava, Sr. DR
Date of Hearing	26.11.2024
Date of Pronouncement	26.11.2024

ORDER

PER: DR. BRR KUMAR, VICE PRESIDENT:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, vide order dated 27.06.2024 passed for the Assessment Year 2013-14.

2. The Assessee has taken the following grounds of appeal:-

01. That the Ld. CIT has erred both in law and on facts while sustaining the addition made Rs. 50,74,150/- by assessing officer u/s 68 r.w.s. 115BBE of the Income Tax Act, 1961 and therefore it requires to be deleted.

02. That the Ld. CIT(A) has not considered the details and documents filed on 25/01/2024 and passed an order ex-parte stating that appellant has not responded various notices is against the facts on record and therefore the order passed by CIT(A) itself bad in law and against the facts on record.

03. That the Notice issued u/s 148 r.w.s. 149 of the Income Tax Act, 1961 is barred by limitation and without jurisdiction therefore the whole proceedings are bad in law and require to be quashed.

04. That the reasons recorded U/s 147 of the I.T. Act, 1961 are vague and only a fishing activity, therefore the proceedings initiated itself is bad in law, illegal.

05. That the Ld. Assessing officer has issued show cause notice dated 25/03/2022 for making addition u/s 69C. However the addition made u/s 68, without issue of further show cause as defined u/s 144B of the I.T. Act, 1961 is clear violation of law and therefore order passed U/s 147 r.w.s. 144 r.w.s. 144B is bad in law and void.

06. That the Ld. A.O. in framing the impugned reassessment U/s 147/144 of the Act. and that too without issuing / serving the mandatory notice u/s 143(2) is clear violation of Income Tax Act and therefore the reassessment order is bad in law, illegal and void.

07. That the assessment order passed U/s 147 r.w.s. 1448 without giving draft assessment order which is prejudicial to the interest of the assessee and violated the provisions of section 144B of the I.T. Act, 1961 and therefore the reassessment order passed, requires to be quashed.

08. That the show cause notice issued on 25/03/2022 requiring to file reply on or before 26/03/2022 i.e. within 1 day, is against the provision of natural justice and without giving proper opportunity of being heard as defined u/s 144B(1) of the Income Tax Act, 1961 and as such the order passed u/s 147 r.w.s. 144B is bad in law, illegal and void.

09. That the assessee has filled documentary evidences and detailed reply on reasons recorded and show cause notice issued, however assessment order passed on another ground is against the provision of section 147 and 148 of the I.T. Act, 1961, Therefore the order passed u/s 147 r.w.s. 144 r.w.s. 1448 is against the provision of law, and heavy addition made of Rs. 50,71,150/- U/s 68 r.w.s. 115BBE requires to be deleted.

10. That the assessee has not received any credit in their books of accounts as defined u/s 68 of the I.T. Act, 1961, However the addition made of Rs. 50,71,150/- u/s 68 of the Income Tax Act, 1961 is against the provision of law and requires to be deleted.

11. That the assessee has not made any default as mentioned under section 115BBE of the Income Tax Act, 1961 and addition made of Rs. 50,71,150/- taxed u/s 115BBE is against the provision of law.

12. That the appellant has neither given incorrect information nor given inaccurate particulars of Income and as such the penalty proceedings initiated u/s 271(1)(c) of the I.T. Act, 1961 requires to be dropped.

13. That the appellant has neither committed default of Sec. 210 nor made any default in payment of advance tax and therefore unwanted interest charged u/s 234A 234B, 234C and 234D requires to be deleted.

14. Your appellant craves leave to add, amend, delete or alter any of the grounds till the appeal is finally heard and decided.

3. The case of the assessee has been re-opened u/s.148 of the Act and notice u/s.148 of the Act has been duly issued to the assessee. Before the Ld. CIT(A), the assessee has taken up grounds pertaining to limitation of issue of the notices as well as service of the notice. The assessee has not complied to the notices issued by the Ld. CIT(A) and ex-parte order was passed by the Ld.CIT(A). However, the Ld. CIT(A) has omitted to adjudicate the issue under section 148 of the Act. Since the primary adjudication of ground of appeal has not been taken up by Ld. CIT(A), in the interest of justice, the matter is remanded back to the Ld.CIT(A) for adjudication of the entire issue on issuance of valid notice to the assessee along with merits of the case. The assessee shall comply with the notices issued by the authorities without seeking unnecessary adjournments.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

This Order is dictated and pronounced in Open Court on 26.11.2024

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT

(True Copy)

Ahmedabad; Dated 26.11.2024
Manish, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad