

**SIN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT

I.T.A. No. 1031/Ahd/2024
(Assessment Year: 2018-19)

Dwarkadas Bhagvanbhai Kaswala, 15, Vrundavan Bungalow-III, Shilaj Road, Thaltej, Ahmedabad-380054 PAN : AARPK 2082 K	Vs.	Income-Tax Officer, Ward 3(2)(1), Ahmedabad
(Appellant)	..	(Respondent)
Appellant by :	Shri Mehul R. Patel, Advocate	
Respondent by:	Ms. Neeju Gupta, Sr DR	
Date of Hearing	26.11.2024	
Date of Pronouncement	29.11.2024	

ORDER

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as "CIT(A)" for short), dated 29.04.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2018-19.

2. The Assessee has taken following ground of appeal:-

"That on facts and in law the learned NFAC- CIT (A) has grievously erred in not admitting the additional evidence in terms of Rule 46A of the IT Rules, and in not affording sufficient and reasonable opportunity hearing and in dismissing the appeal."

3. In this case, the assessment order has been passed by the Income-tax Officer, National e-Assessment Centre, Delhi on 04.03.2021 determining

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total income of Rs.35,99,610/- against the returned income of Rs.11,31,880/- on account of capital gains earned. The Id. CIT(A) confirmed the addition and held that the assessee is not eligible for deduction as claimed u/s 54F and refused to accept the evidences which goes to the root cause of adjudication of the issue on the ground that the assessee has failed to produce the same before the Assessing Officer. We find that Id. CIT(A) erred in not accepting the relevant evidences which has material impact on the adjudication. Hence, the matter is remanded to the Id. CIT(A) to consider all the evidences and pass an order *de novo*.

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

The order is pronounced in the open Court on 29.11.2024

Sd/-

(DR. B.R.R. KUMAR)
VICE-PRESIDENT

Ahmedabad; Dated 29/11/2024

btk

आदेश की प्रतिलिपि ँ ग्रेषित / 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,

True Copy

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