

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

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

I.T.A. No. 1275/Ahd/2024
(Assessment Year: 2012-13)

Maheshbhai Nagjibhai Desai, 68, Juni Rabari Vasahat, Jashoda Nagar, Ahmedabad-382445 PAN: AMZPD 3677 K	Vs.	Income-Tax Officer, Ward 3(2)(10), Ahmedabad
(Appellant)	..	(Respondent)

Appellant by :	Shri Tej Shah, 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 23.04.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2012-13.

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

"1. The CIT(A) erred in law and in the facts of the case in reopening the case of the appellant u/s 147 of the act.

2. The CIT(A) erred in law and in the facts of the case in confirming the order of the AO in confirming addition of Rs. 28,50,000/- being unexplained investment u/s 69 of the Act."

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3. In this case, the assessment order has been passed by the ITO, Ward 3(2)(10), Ahmedabad on 24.12.2019 determining total income of Rs.42,40,590/- against the returned income of Rs.1,50,820/- on account of investment involved in acquisition of property owing to non-furnishing of supported documents. . The Id. CIT(A) affirmed the order of the Assessing Officer disregarding the details filed before him on the grounds that the same were not claimed before the Assessing Officer.

4. Aggrieved with the order of the Id. CIT(A) confirming the addition made by the Assessing Officer, the assessee has filed an appeal before the Tribunal.

5. Before us, it was submitted that given an opportunity these details would be furnished before the Assessing Officer. We find that no prejudice would be caused to the Revenue if an opportunity of being heard is given to the assessee. The Id. DR fairly accepted the proposal. Hence, the matter is remanded to the Assessing Officer with directions to pass an order *de novo*, after considering the submissions filed by the assessee.

6. 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

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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