

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

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

I.T.A. No. 1156/Ahd/2024
(Assessment Year: 2011-12)

Badrish Pravinbhai Soni, C/o. M S Chhaged & Co., CA, "Kamal Shanti", Nr. Sardar Patel Statue, Ahmedabad Gujarat-380014 PAN : AINPS 8845 G	Vs.	Income-Tax Officer, Ward 2(1)(1), Ahmedabad Old ITO, Ward 2(2)(1), A'bad
(Appellant)	..	(Respondent)

Appellant by :	Shri Mahesh Chhaged, AR
Respondent by:	Ms. Neeju Gupta, Sr DR

Date of Hearing	26.11.2024
Date of Pronouncement	29.11.2024

ORDER

1. Delay condoned.
2. This appeal has been filed by the Assessee against the order passed by the Ld. ADDL/JCIT(A)-1, Jaipur (hereinafter referred to as "CIT(A)" for short), dated 20.03.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2011-12.
3. The Assessee has taken following grounds of appeal:-
 - "1. The order passed by Ld. CIT (A) is against law, equity & justice.*
 - 2. Reopening of assessment and consequential all actions are void & illegal as no sanction as requisite U/S 151 of the Act has been accorded*
 - 3. Ld CIT (A) has erred in law and on facts in upholding validity of assessment order passed without issuing notice u/s 143(2) of the Act.*
 - 4. The Ld. CIT (A) upheld the validity of assessment order passed by the Ld. AO u/s 144 r.w.s 147 of the Act.*

- 2-

5. *The Ld. CIT (A) has erred in law and on facts in upholding addition made by the Ld. AO u/s 68 of the Act in regard to alleged unaccounted investment.*

6. *The Ld. CIT (A) has erred in law and on facts in upholding the addition made by the Ld. A.O. of Rs. 11,65,000/-.*

7. *Ld. CIT (A) has erred in law and on facts upheld the addition made by the Ld. A.O. merely relying on dumb documents.*

8. *The appellant Craves liberty to add amends, alter or modify all or any grounds of appeal before final appeal."*

4. In this case, the assessment order has been passed by the ITO, Ward 2(2)(1), Ahmedabad on 30.11.2018 u/s 144 r.w.s. 147 of the Act determining total income of Rs.13,11,800/- against the returned income of Rs.1,46,860/-, on account of cash paid for acquisition of property. The ld. CIT(A) has summarily dismissed the appeal of the assessee owing to delay of 4 months and non-filing of explanation before him. Having gone through the record and having heard the arguments of the parties, it is hereby directed that the assessee shall submit the reasons for delay in filing of the appeal along with the details of their arguments on merit which the ld. CIT(A) shall consider and pass an order *de novo*.

5. 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

- 3-

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