

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ, अहमदाबाद।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
" SMC " BENCH, AHMEDABAD

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 1550/AHD/2024  
निर्धारण वर्ष/Asstt. Year: 2010-2011

Juned Yusuf Shethwala, 1/2 Outside Gajrawadi Police Choki, Wadi Navapura Naka Wadi, Vadodara-390012.  PAN: BBNPS7003Q	बनामVs	The Income Tax Officer, Ward-3(1)(1), Vadodara.
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(अपीलार्थी /Appellant)		(प्रत्यर्थी /Respondent)
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Assessee by :	Shri Vipul Khandhar, AR
Revenue by :	Shri N J Vyas, Sr. DR

सुनवाई की तारीख/Date of Hearing : 02/12/2024  
घोषणा की तारीख/Date of Pronouncement: 04/12/2024

आदेश/ORDER

PER SUCHITRA KAMBLE, JM:

The captioned appeal has been filed at the instance of the Assessee against the order dated 30.03.2024 passed by the National Faceless Appeal Centre(NFAC)/CIT(A), arising in the matter of assessment order passed under s. 144(3) r.w.s 147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2010-11.

2. The assessee has raised the following grounds of appeal:

1. *The learned CIT (Appeal), NFAC, Delhi erred in law and on facts in passing the order u/s 250 of IT Act, 1961 which is requested to be quashed.*

2 *The learned CIT (Appeal), NFAC, Delhi erred in confirming the addition of Rs.1417999/-being unexplained payment u/s 69 of IT Act, 1961.*

3. *The learned CIT (Appeal), NFAC, Delhi erred in confirming the addition of Rs.512050/- being unexplained investment u/s 69 of IT Act, 1961.*

4 *The learned CIT (Appeal), NFAC, Delhi erred in confirming the addition of Rs 30000/- being deduction under chapter VIA.*

3. The assessee's case was re-opened u/s.147 of the Act, on the basis of AIR information in possession with the Department. The assessee has paid Rs.32,32,572/- against the credit card bills and share transaction of Rs.8,71,152/- during the Assessment Year 2010-11. In response to notice u/s.148/142(1) of the Act, the CA of the assessee attended the assessment proceedings and furnished the details. The assessee derived income from trading of cloth and dress material. The Assessing Officer observed that the assessee has not furnished the substantial documents regarding the payment of credit card bills, investment in shares and deduction under chapter VIA. The assessee attended the hearing in response of show-cause notice dated 30.08.2017 but could not explained the same and subsequently the AO made the addition of Rs.14,17,999/- in respect of unexplained credit card payment of Rs.4,12,050/- and investment in shares and denial of deduction under chapter VIA amounting to Rs.30,000/-.

4. Being aggrieved by the assessment order, the assessee filed an appeal before the Ld.CIT(A). The Ld.CIT(A), dismissed the appeal of the assessee.

5. The Ld.AR submitted that the Ld.CIT(A) has passed ex-parte order, therefore, the matter may be remand back to the file of the Ld.CIT(A) for proper adjudication of the issue on merits.

6. The Ld.DR relied upon the assessment order and the order of the Ld.CIT(A).

7. We have heard both the parties and perused the material available on record. It is pertinent to note that the Ld.CIT(A) has not mentioned in the order as to whether any specific notices on specified dates have been issued to the assessee or service of the notices were properly done or not. The order of the Ld.CIT(A) has not commented anything related to the details filed by the assessee before the AO and simply dismissed the appeal of the assessee as ex-parte without deciding it on merits. It will be appropriate to remand back the matter to the file of the Ld.CIT(A) for proper adjudication and verification of the evidences as per the Income Tax statute. Needless to say, assessee be given opportunity of hearing by following the principle of natural justice. Hence, the appeal of the assessee is partly allowed for statistical purposes.

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

**Order pronounced in the Open Court on 04<sup>th</sup> December, 2024 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

(True Copy)

अहमदाबाद/Ahmedabad, दिनांक/Dated 04/12/2024

*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)-(NFAC)
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर , राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad