

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

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

I.T.A. No.1515/Ahd/2024
(Assessment Year: 2021-22)

Dharmendrasinh Manharsinh Chudasama, 28 1, Dholera Ambli Ambli, Dhandhuka, Amedabad-382463.	Vs.	Income Tax Officer, Ward-1(2), Bhavnagar.
[PAN No.AVXPC0294L]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Jamin Shah, AR
Respondent by:	Shri B. P Srivastava, Sr. DR

Date of Hearing	27.11.2024
Date of Pronouncement	05.12.2024

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 20.06.2024 passed for the Assessment Year 2021-22.

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

01. That the Ld. CIT(A), NFAC has erred both in law and on facts while sustaining the addition made by Ld. A.O. u/s 69 of the I.T. Act, 1961 of Rs. 99,52,500/-, and therefore it requires to be deleted.

02. The Ld. CIT(A) has failed to appreciate the legal ground taken by the appellant and addition made u/s 69 of the I.T. Act, 1961 by ITO was sustain the him is bad in law illegal and illegal.

03. That the appellant has explained the Investment made immovable property, however addition made u/s 69 of the I.T. Act, 1961 regarding unsecured loans is bad, illegal and void.

04. That the CIT(A) has rejected the legal grounds of appeal on the ground that the conditions of section 68 are not fulfilled by the appellant, however he has sustained the addition u/s 69 of the I.T. Act, 1961 is bad in law and therefore the order of the A.O. itself is bad in law and requires to be quashed.

05. That the addition made u/s 69 for Rs. 99,52,500/- of the I.T. Act, 1961 without issue of show cause notice is bad in law, illegal invalid, therefore the assessment order itself is bad in law and as such it require to be quashed.

06. That the appellant has provided all the details like PAN Number, Copy of ITR. Confirmation and Bank statement etc. of unsecured loans while their submission dated 15/05/2024 and 30/05/2024, however without considering the same CIT(A) has given adverse finding is against the principal of natural justice and against the facts on record. Therefore the heavy addition sustained by the CIT(A) u/s 69 of the I.T. Act, 1961 for Rs. 99,52,500/- requires to be deleted.

07. That the appellant has not made any default as mentioned u/s 115BE or U/s 271AAC of the I.T. Act, 1961, However the penalty proceedings initiated by ITO and sustained by the CIT(A) is requires to be dropped.

08. 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.

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

3. The assessee filed his return of income on 31.12.2021, declaring total income of Rs.1,35,200/- and exempt income of Rs.52,30,000/-. The order has been passed u/s.144B of the Act owing to non compliance of the assessee before the Assessing Officer to all the six notices issued, complying only to the last show-cause notice which ultimately culminated in completion of assessment determining total income at Rs.1,00,91,700/-

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4. Aggrieved assessee filed an appeal before the Ld.CIT(A), who dismissed the assessee owing to absence of details of the lenders and the source of investment.

5. Before us the assessee submitted that, given an opportunity, all the details with regard to the loan parties would be provided to the revenue authorities which they have collected by now. Having gone through the fact, we hold that the no prejudice will be caused to the revenue if the Assessing Officer is allowed to examine the details of the loan parties. Hence, the matter is referred to the Assessing Officer to examine the details and take decision as per the provision of the act..

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

This Order pronounced in Open Court on 05.12.2024

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

(True Copy)

Ahmedabad; Dated 05 .12.2024
Manish, Sr. PS

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT

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