

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

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1712/Ahd/2024
(Assessment Year: 2018-19)

Vandana Dipakbhai Parmar, D-27, Vrajvihar Duplex, Infront Gujarat Tractor, Near Vishwamitri Road, Vadodara-390011 [PAN : ASDPP 2310 B]	Vs.	Assistant Commissioner of Income-tax, Vadodara
(Appellant)	..	(Respondent)
Date of Hearing		03.12.2024
Date of Pronouncement		06.12.2024

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), Ahmedabad-13 (hereinafter referred to as "CIT(A)" for short), dated 30.07.2024 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 grounds of appeal:-

"1. Addition of Rs.18,19,630/- made u/s 69 of the Act:

1.01 On the facts and circumstances of your appellant's case and in law, the ld. AO erred in making additions made to the total income of your appellant without appreciating the fact that source of investment in

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land and shares is very well explainable along with relevant documents and as such can't be considered as unexplained investments.

1.02 Your appellant prays your Honour to hold so now and direct the ld. AO to delete additions made."

3. In this case, the assessee has not filed her return of income for the year under consideration. The assessment order has been passed by the ACIT, Circle Int. Tax, Vadodara on 22.07.2023 under Section 147 r.w.s. 144C(3) of the Act, determining total income of the assessee at Rs.18,19,630/-, making additions on account of (i) unexplained investment in immovable property amounting to Rs.13,17,955/- and (ii) unexplained investment in shares amounting to Rs.5,01,672/.

4. Aggrieved, the assessee filed appeal before the ld. CIT(A) who confirmed the order of the Assessing Officer as the assessee could not produce the proof of source of investment in land and shares before him.

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

6. We have gone through the records before us and find that the ld. CIT(A) has affirmed the addition owing to absence of any evidences filed before him. The issue involves examination of investment in properties and shares which can be examined by the AO after issue of a valid notice to the assessee to file the details. The assessing authorities shall invoke the powers vested in them in case of non-compliance of notices issued by them.

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The assessee shall furnish all the evidences before the AO without seeking unnecessary adjournments.

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

The order is pronounced in the open Court on 06.12.2024

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Sd/-

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

Ahmedabad; Dated 06/12/2024

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