

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "A" BENCH

**Before: DR. BRR KUMAR, VICE PRESIDENT
And Shri T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No: 1839/Ahd/2024
Assessment Year: 2014-15**

Paresh Ramanbhai Amin 102, Sarjan Residency, Nr. I.B. Patel Park V.V. Nagar Anand Gujarat-388120 PAN: AFSPA5760L (Appellant)	Vs	Income Tax Officer, Ward-4, Anand (Respondent)
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**Assessee Represented: Shri Dipen Shukhadia, A.R.
Revenue Represented: Smt. Trupti Patel, Sr.D.R.**

Date of hearing : 11-02-2025
Date of pronouncement : 17-02-2025

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the appellate order dated 18.09.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the reassessment order passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2014-15.

2. The Grounds of appeal raised by the Assessee are as follows:

1. The Learned CIT (A) has erred in upholding the addition of Rs. 19,81,445/- u/s 68 as unexplained cash credit in bank accounts.

2. The Learned CIT (A) has accounts refereed by A.O. is only joint holder of the Appellant erred in not appreciating the facts that the bank in the name of the Wife of the appellant and appellant said accounts and transactions are not pertain to

3. The Learned CIT (A) has erred in upholding the addition of Rs. 1,04,588/- in respect of Investment in LIC as unexplained.

4. The Learned CIT (A) has not appreciated the facts that the said amount are paid in cash by the wife of the appellant out of her Agriculture income.

The aforesaid grounds are without prejudice to each other and the appellant craves leave to add/delete/alter and/or amend any of grounds as aforesaid as and when necessary.

3. The Ld. Counsel appearing for the assessee submitted that the CIT(A) confirmed the addition of Rs. 19,81,445/- on account of credit entries and cash deposited in four bank accounts. The assessee submitted that two bank account of HDFC Bank Account numbers ending with 50335 and 79573 are in the name of his wife Smt. Nita Amin and her Return of Income copies were already filed before Ld. CIT(A), however he confirmed the additions.

3.1. Similarly another account of HDFC Bank Account number ending with 79270, the Ld. CIT(A) confirmed the addition of Rs.25,579/- wherein Rs. 25,000/- was transferred from his wife account and remaining Rs. 579/- is the Saving Bank Account interest which has been declared in the ITR and the deposit in Corporation Bank was also explained by the assessee. However Ld. CIT(A) confirmed the above additions.

3.2. Similarly Ld. CIT(A) has upheld the addition of Rs.1,04,588/- in respect of investment in LIC is unexplained . The assessee also explained the investment is from her wife out of her agricultural income which is reflecting in the Return of Income filed by her, without considering the same, the Ld. CIT(A) upheld the addition which is required to be deleted.

4. Per contra, Ld. Sr. D.R. appearing for the Revenue, the assessee for the first time produced the copies of the Income Tax Return filed by the assessee's wife with computation of income, so the matter be set aside to the file of Jurisdictional Assessing Officer to verify the same.

5. We have heard rival submissions and perused the materials available on record. Since the Returns of Income of assessee's wife namely Smt. Nita Amin are filed for the first time relating to the Assessment Years 2012-13, 2013-14 and 2014-15. We deem it fit to set aside the matter to the file of Jurisdictional Assessing Officer to verify the same and pass order in accordance with law by giving proper opportunity of hearing to the assessee.

6. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 17-02-2025
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Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT
Ahmedabad: Dated 17/02/2025

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद