

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "B" BENCH

**Before: DR. BRR Kumar, Vice President  
And Shri T. R. Senthil Kumar, Judicial Member**

**ITA No: 1570/Ahd/2024  
Assessment Year: 2017-18**

Bhavesh Vasantlal Soni 16 Shreehari Bhavan Avenue, 2 <sup>nd</sup> Floor, Patnini Khadki Zaveriwad, Ratan Pole, Ahmedabad-380001  <b>PAN: ANDPS7796R (Appellant)</b>	Vs	Income Tax Officer Ward-1(2)(1), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Hardik Vora, A.R.  
Revenue Represented: Shri Kavan Limbasiya, Sr.D.R.**

Date of hearing : 18-03-2025  
Date of pronouncement : 19-03-2025

**आदेश/ORDER**

**PER : DR. BRR KUMAR, VICE PRESIDENT:-**

**Delay Condoned**

This appeal is filed by the Assessee as against the appellate order dated 28.06.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

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

1. *On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in passing order without providing sufficient opportunities of being heard.*

2. *On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in confirming rejection of books of accounts u/s 145(3) of the Act.*

3. *On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in confirming addition of Rs. 53,90,000/- on account of cash deposits made in bank accounts during the year.*

4. *On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in confirming addition of Rs.49,71,491/- on account of unexplained unsecured loans.*

5. *On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in confirming addition of Rs. 64,410/- on account of disallowance of interest on housing loan claimed u/s 24 of the Act.*

6. *On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in confirming invocation of provisions of section 115BBE of the Act.*

7. *On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in confirming assessment order passed by the Assessing Officer without considering the submissions and documents filed by assessee.*

8. *It is therefore prayed that the above addition/ disallowance made by the assessing officer may please be deleted.*

3. On going through the record, we find that Ld. CIT(A) has accorded several opportunities of hearing to the assessee. However, the assessee failed to submit any documents. Hence, the Ld.CIT(A) dismissed the appeal of the assessee exparte. Since the primary adjudication of grounds of appeal has not been taken by Ld. CIT(A), in the interest of justice, the matter is remanded to the Ld.CIT(A)

for adjudication on merits. The assessee shall comply with the notices issued by the Ld. CIT(A) without seeking any unnecessary adjournments.

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

Order pronounced in the open court on 19 -03-2025

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

**Ahmedabad : Dated 19/03/2025**

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.

**Sd/-**  
**(DR. BRR KUMAR)**  
**VICE PRESIDENT**

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद