

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.249 & 268/Nag./2024**  
(Assessment Year : 2014-15 & 2015-16)

Shilp Grover  
245-H, Rajlaxmi Marg  
Civil Lines, Nagpur 440 001  
PAN – AEPPG1324L

..... Appellant

v/s

Income Tax Officer  
Ward-2(3), Nagpur

..... Respondent

Assessee by : Shri Aryan Grover  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 12/02/2025

Date of Order – 21/03/2025

**ORDER**

**PER K.M. ROY, A.M.**

Instant appeals by the assessee are against the impugned orders dated 15/03/2024, passed for the assessment year 2014-15 and order dated 07/03/2024, passed for the assessment year 2015-16, by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*].

2. Following grounds have been raised by the assessee in its appeal for the assessment year 2014-15:-

*"1. On the facts & circumstance of the case and in law, whether it would not be reasonable to draw the conclusion that the addition is done on the basis of assumption, presumption & conjectures without any corroborative evidence & cogent material?"*

2. *On the facts and circumstances of the case and in law, Whether Learned Assessing Officer is right in making & Learned CIT (Appeal) in confirming the addition of*

(a) *Rs. 38,28,422/- as unexplained credit U/s 68, &*

(b) *Rs.76,568/- as unexplained expenditure (without mentioning under which section for making the addition of Rs.76,568/-is done)?*

3. *On the facts & circumstance of the case and in law, whether High Pitched Assessment done by the Learned Assessing Officer & thereafter confirmed by CIT (A) is in accordance with the –*

(a) *Principle of nature justice &*

(b) *Principle of fair assessment, in view of the fact that the opportunity of cross examination is not provided to the Appellant despite specific request for the same.*

4. *On the facts & circumstance of the case and in law, whether the Assessing Officer is right in making the high pitched assessment without offering the opportunity of video conferencing as requested by the Appellant during the course of the assessment proceeding?*

5. *On the facts & circumstance of the case and in law, whether the Learned Assessing Officer is right in making the addition without providing the copy of the approval obtained U/s 151 of the Income Tax Act-1961 to the Appellant despite specific request for the same?*

6. *Whether on the facts and circumstance of the cases and in law, whether treating the amount of Rs. Rs. 38,28,422/- as unexplained income doesn't result in "Double Taxation" of the same amount in the hands of the Appellant?*

7. *Whether on the facts and circumstance of the cases and in law, whether learned Assessing Officer is right in treating the amount of Rs. 76,568/- as unexplained expenditure without any material or evidences?*

8. *Whether on the facts and circumstance of the cases and in law, will it not be appropriate to say that the Assessment as done by the Assessing Officer and thereafter confirmed by the CIT (A) is improper, incorrect and unjustifiable and resultant addition needs to be deleted?*

9. *Appellate crave to add, amend, modify, alter, revise, substitute, delete any or all grounds of appeal, if deemed necessary at the time of hearing of the appeal."*

3. For the assessment year 2015-16, the assessee has raised following grounds:-

"1. On the facts & circumstance of the case and in law, whether it would not be reasonable to draw the conclusion that the addition is done on the basis of assumption, presumption & conjectures without any corroborative evidence & cogent material?

2. On the facts and circumstances of the case and in law, Whether Learned Assessing Officer is right in making & Learned CIT (Appeal) in confirming the addition of

(a) Rs. 38,28,422/- as unexplained credit U/s 68, &

(b) Rs. Rs. 76,568/- as unexplained expenditure (without mentioning under which section for making the addition of Rs. 76,568/-is done)?

3. On the facts & circumstance of the case and in law, whether High Pitched Assessment done by the Learned Assessing Officer & thereafter confirmed by CIT (A) is in accordance with the

(a) Principle of nature justice &

(b) Principle of fair assessment, in view of the fact that the opportunity of cross examination is not provided to the Appellant despite specific request for the same.

4. On the facts & circumstance of the case and in law, whether the Assessing Officer is right in making the high pitched assessment without offering the opportunity of video conferencing as requested by the Appellant during the course of the assessment proceeding?

5. On the facts & circumstance of the case and in law, whether the Learned Assessing Officer is right in making the addition without providing the copy of the approval obtained U/s 151 of the Income Tax Act-1961 to the Appellant despite specific request for the same?

6. Whether on the facts and circumstance of the cases and in law, whether treating the amount of Rs. Rs. 38,28,422/- as unexplained income doesn't result in "Double Taxation" of the same amount in the hands of the Appellant?

7. Whether on the facts and circumstance of the cases and in law, whether learned Assessing Officer is right in treating the amount of Rs. 76,568/- as unexplained expenditure without any material or evidences?

8. Whether on the facts and circumstance of the cases and in law, will it not be appropriate to say that the Assessment as done by the Assessing Officer and thereafter confirmed by the CIT (A) is improper, incorrect and unjustifiable and resultant addition needs to be deleted?

9. Appellate crave to add, amend, modify, alter, revise, substitute, delete any or all grounds of appeal, if deemed necessary at the time of hearing of the appeal."

4. The assessee had traded in Irish media Works Ltd. and Profin Capital Services Ltd., and had generated short term capital gain. Exactly on identical services, relief was extended to her husband Shri Naresh Grover, who was respondent in the appeals filed by the Revenue being ITA No.524, 525 & 526/Nag./2024, for the assessment year 2014-15, 2015-16 and 2016-17, vide consolidated order dated 21/03/2025, passed by the Co-ordinate Bench of the Tribunal, Nagpur Bench, wherein the very same Bench was a party to that consolidated order. The Bench had decided the very same issue against the Revenue and in favour of the assessee by dismissing the appeals filed by the Revenue. We find no excruciating circumstances compelling us to take a different view in these set of cases. Therefore, following the decision rendered in assessee's husband cases cited supra, we set aside the impugned order passed by the learned CIT(A) in both the years under consideration and allow the appeals filed by the assessee.

5. In the result, assessee's appeals for A.Y. 2014-15 and 2015-16 are allowed.

Order pronounced in the open Court on 21/03/2025

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**NAGPUR, DATED: 21/03/2025**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury  
Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur