



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

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकरअपीलसं./ITA No.952/RJT/2024

(निर्धारणवर्ष / Assessment Year: (2018-19)

(Hybrid Hearing)

Dedakadi Seva Sahkari Mandali Limited Dedakadi, Savarkundla, Dist. Amreli – 364515	Vs.	The ADCIT, Circle-2(1), Rajkot The Income Tax Officer, National E-Assessment Centre, Delhi-110001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABAD0081G		
(Appellant)		(Respondent)

Appellant by : Shri Mehul Ranpura, Ld. AR
Respondent by : Shri Sanjay Punglia, Ld. CIT(DR)
Date of Hearing : 04/03/2025
Date of Pronouncement : 18/03/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee is directed against the order passed by the National Faceless Appeal Centre [(in short “NFAC/Ld. CIT(A)”) vide order dated 01.04.2024, which in turn assessment order passed by Assessment Unit, Income Tax Department / Assessing Officer under section 147 r.w.s. 144 and 144B of the Income Tax Act, 1961 (in short “the Act”), vide order dated 23.03.2023.

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

1) In the fact & in law Ld. AO has grossly erred in not providing the details of the cash deposited during the year.



2) *In the fact & in law Ld. has grossly erred in making the addition of Rs. 5,31,98,500/- u/s. 69A of the Act.*

3) *Looking to the facts and circumstances of the case, appellant is eligible to the additional evidences u/s. 46A same to be allowed to be filed now.*

4) *The appellant craves leave to add/alter any of the grounds of appeal on or before the date of final hearing.*

5) *In the facts and in law the entire addition made is bad in law and same deserves to be deleted.*

3. Facts of the case that the appellant did not file its return of income for the A.Y. 2018-19. Subsequently, the case was reopened u/s. 147 by issuing notices u/s. 148 on 29.03.2022 as per information available with AO. The Ld. AO vide order u/s. 147 r.w.s. 144 and 144B dated 23.03.2023 made the addition of Rs. 5,31,98,500/- on account of income from undisclosed sources u/s. 69A r.w.s. 115BBE of the Income Tax Act, 1961.

4. Aggrieved by the order of the Ld. AO, the assessee filed an appeal against the order of the Ld. AO. The Ld. CIT(A) dismissed the case with following observation:

“with the AO’s findings of fact and decisions thereof, more particularly in the absence of any meaningful and worthwhile submissions/documentations even during the instant appellate proceedings, to counter effectively the position adopted by the AO on the concerned issues and reduced in writing in the assessment order. It is trite that an appellate authority is essentially called upon to balance the two sides of an argument presented before him as held in Nirmal Singh and others of the Hon’ble Punjab and Haryana High Court [Cr No. 3791 of 2013 (O&M) dated 01.05.2014] and in the absence of any reasonable, cogent and valid arguments/contentions advanced by the appellant in the instant appeal to counter the AO’s decision, the order passed u/s. 147 r.w.s. 144 of the Act dated 23.03.2023 is upheld. “

5. That the assessee filed an appeal against the impugned order dated 27.03.2023 before Tribunal.

6. Ld. AR of the assessee submitted that the appellant could not comply with the notice issued by the Ld. CIT(A). Ld. AR prayed for an opportunity to explain the case before the Lower Authority.



7. On the other hand, Ld. DR for the revenue, relied upon the order of the Ld. CIT(A) and not objected to the prayer of the Ld. AR.

8. We have heard both the parties and perused the material available on record. We noted that the several notices have been issued by the Ld. CIT(A) for hearings of the case. Since, the appellant did not submitted the relevant documents before the Ld. CIT(A). We further observed that the assessment was framed u/s. 147 r.w.s. 144 and 144B of the I. T. Act by the Ld. AO. We note that the assessee has not made the compliance with the notices for hearing issued by the Ld. AO. We note that the assessee has not gave due care and attention to the case and negligent in pursuing the case and the assessee has also a non-cooperative attitude in pursuing the case for A.Y. 2018-19. We direct the assessee to deposit cost of Rs. 5,000/- to the Prime Minster Relief fund (Government of India), the receipt is to be submitted with the Registrar of this Tribunal. Keeping in view, in the interest of justice, that due opportunity given to the assessee to produced/submit the relevant documents before the Lower Authority. Therefore, we set aside the order of the Ld. CIT(A) and remand the matter back to the file of the Ld. AO for fresh adjudication on merits.

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

Order pronounced in the open court on 18 - 03 -2025

Sd/-
(A. L. SAINI)
ACCOUNTANT MEMBER

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot

(True Copy)

दिनांक/ Date: 18 / 03 /2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)



4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
pITAT, Rajkot