

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No. 256/Ahd/2025  
Assessment Year 2011-12**

Govindbhai Bhavandas Patel C-104, Green Villa Appartment, Opp Gokul Tenament, Ghatlodia, Gujarat380061 <b>PAN: AOOPP6311H (Appellant)</b>	Vs	The ITO, Ward-4(2)(2), Ahmedabad (Existing ITO Ward-4(2)(1), Ahmedabad)  <b>(Respondent)</b>
--	----	---

**Assessee Represented: None  
Revenue Represented: Shri Kalpesh Rupavatia, Sr.D.R.**

Date of hearing : 24-03-2025  
Date of pronouncement : 26-03-2025

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against the appellate order dated 08.11.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the exparte assessment order passed under section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2011-12.

2. Brief facts of the case is that the assessee is an individual has not filed the Return of Income for the Asst. Year 2011-12. Whereas the assessee has made cash deposit of Rs.5,91,15,393/- in his bank account. Hence the assessment was reopened by issuing a notice u/s. 148 on 26-03-2028 to file the Return of Income within 30 days. The assessee requested for time but also to drop the reassessment proceedings without furnishing necessary documents and details. Therefore final show cause notice was issued. Assessee failed to file any explanation or reply, therefore the cash deposits made in Vijaya Bank and IDBI Bank were added as the unexplained income of the assessee by passing exparte assessment order.

3. Aggrieved against the same, assessee filed an appeal before Ld. CIT(A) who has set aside the exparte assessment order invoking Section 251(1)(a) of the Act by observing as follows:

“In appeal, inter-alia, appellant has stated that appellant was in the USA during financial year under consideration and at the time notice under section 148 of the Act was issued and as such the appellant could not fully and timely comply the notices issued.

As per amendment effective from 01.10.2024, considering the huge pendency of appeals and disputed tax demands at the CIT(A) stage, in cases where assessment order was passed as best judgment case u/s 144 of the Act, the CIT(A) has been empowered in section 251(1)(a) to set aside the assessment and refer the case back to the AO for making a fresh assessment, in appellate orders passed by CIT(A) an or after 01.10.2024,

This instant case where assessee has not made compliances in assessment nor furnished requisite details; where the assessment was completed based on best judgment u/s 144 of the Act and where assessee has not furnished evidence in support of cash deposits in assessment proceedings

nor in appeal proceedings is a fit case where assessment needs to be set aside and case referred back to the AO for making a fresh assessment.

Accordingly, the assessment order is set aside and case referred back to the AO for making a fresh assessment.

6. As a result, the assessment order is set aside and case referred back to the AO for making a fresh assessment.”

4. Aggrieved against the appellate order, the assessee is in appeal before us raising the following Grounds of Appeal:

1. That the notice issued under section 148 of the Act and all the subsequent proceeding of reassessment and the order passed by the Id.AO is without jurisdiction and bad in law and therefore the order passed by the learned AO is required to be quashed and addition made therein should be deleted in full and therefore the learned AO is to be directed to accept the returned income and the submission made during the course of the reassessment proceedings.

2. That the learned National faceless Appeal Centre has erred in law and facts by not quashing the assessment order as notice under section 143(2) of the Act has not been issued and accordingly the order passed by the learned AO is required to be quashed

3. That the learned National Faceless Appeal Centre, Delhi has erred in law and facts by set aside the issue of addition of Rs.5,91,15,393/- on account of unexplained Cash Deposit into the bank account under section 69A of the Act, and therefore the learned AO should be directed to delete the said addition while computing the total income

4. That the Ld. NFAC has erred in law and on facts of the case in confirming action of the Ld.AO in levying interest u/s 234A/B/C of the Act.

5. The Ld. NFAC has erred in law and on facts of the case in confirming action of the Ld.AO in initiating penalty proceedings u/s. 271F and 271(1)(b) of the Act.

6. The Ld. NFAC has erred in law and on facts of the case in confirming action of the Ld.AO in initiating penalty proceedings u/s. 271(1)(c) of the Act.
7. That your appellant craves a leave to add, alter or amend any grounds at the time of hearing.
5. None appeared on behalf of the assessee. RPAD notice sent to the assessee was returned with postal remark, the assessee "Left" from the above address. Further no details or documents filed before us. Whereas the postal address given in Form No. 36 and before lower authorities are the same. As per the amended provisions of Section 251(1)(a) of the Act with effect from 01-10-2024, whenever there is an exparte assessment order passed by the Assessing Officer, the Ld. CIT(A) has every power to set aside the assessment back to the file of Assessing Officer to pass fresh assessment. Thus we do not find any infirmity in the order passed by the Ld. CIT(A) invoking the provisions of Section 251(1)(a) of the Act. Therefore the Grounds raised by the assessee are devoid of merits and the same are liable to be dismissed.
6. In the result, the appeal filed by the Assessee is hereby dismissed.

Order pronounced in the open court on 26-03-2025

**Sd/-**  
**(MAKARAND VASANT MAHADEOKAR)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 26/03/2025**

**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