

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "D" BENCH

**BEFORE: DR. BRR KUMAR, VICE PRESIDENT  
And SHRI T.R SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No.71/Ahd/2024  
Assessment Year 2018-19**

Mrs. Trupti Jatin Vyas, 298, Applewoods Villa, Sanathal, Ahmedabad-380058.  <b>PAN: ACVPV8688E</b>  <b>(Appellant)</b>	Vs	The Income Tax Officer, Ward-5(3)(2), Ahmedabad.     <b>(Respondent)</b>
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**Assessee Represented: Shri Divyakant Parikh A.R.**  
**Revenue Represented: Shri Rignesh Das, Sr.D.R.**

Date of hearing : 08.04.2025  
Date of pronouncement : 16.04.2025

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against the appellate order dated 22.12.2023 passed by the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2018-19.

2. The assessee has raised the following grounds of appeal:

1. *That the Honourable CIT(A) had erred both in fact and law in passing an Ex-parte appellant order violating the principle of natural justice and therefore the appellate proceedings is illegal and against the law.*
2. *That the Honourable CIT(A) erred in law and fact by making aggregated addition of Rs. 48,00,000/- being loan availed of Rs. 33,00,000/- and Rs. 15,00,000/- towards time deposit purchased treating as an unexplained money u/s 69A of ITA. Entire such addition being against the law required to be deleted.*
3. *That the Honourable CIT(A) erred in law as well as in the facts of the case in charging interest u/s 234A, 234B and 234F of the I.T Act.*
4. *The appellant craves leave to add, alter, amend, delete, substitute any of the grounds/ or take additional ground/s before or at any time of hearing of this appeal.*

3. On going through the record, we find that the notices u/s.250 were issued on 10.10.2023, 20.10.2023, 04.12.2023 & 15.12.2023 requesting the assessee to submit certain details/clarification/ explanation. However, in pursuance to the same the assessee failed to submit any reply and sought adjournments. In the absence of any reply/evidence, Ld.CIT(A) confirmed the addition of Rs.48,00,000/- on account of unexplained money u/s.69A of the Act made by the Assessing Officer. Before us the Ld. Counsel for the assessee prayed that, given an opportunity, all the details/clarification/explanation would be provided to the revenue authorities. Since the primary adjudication of ground 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 conducting assessment *de-novo*. The assessee shall submit all the submission/documents and comply with the

notices issued by the authorities 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 16.04.2025

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

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

**Ahmedabad : Dated** (True Copy)  
**16.04.2025**

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.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद