

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “D” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, VICE PRESIDENT &
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.2207/Ahd/2024
Assessment Year: 2015-16**

Hiralal Dayaram Thakkar, 1, Nilkanth Complex, Near TV9, Jivraj Park, Vejalpur, Ahmedabad – 380 001 [PAN – AANPT 3721 E] (Appellant)	Vs.	Deputy Commissioner of Income Tax, Central Circle – 2(4), Ahmedabad. (Respondent)
Assessee by	None	
Revenue by	Shri Santosh Kumar, Sr. DR	
Date of Hearing	15.04.2025	
Date of Pronouncement	16.04.2025	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:

This appeal is filed by the Assessee against order dated 13.11.2023, passed by the CIT(A)-12, Ahmedabad for Assessment Year 2015-16.

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

- “1.1 The order passed u/s. 250 on 13/11/2023 for A.Y.2015-16 by CIT(A)-12, Ahmedabad upholding the addition of Rs.36.07 lakhs and Rs.12 lakhs as headless and are wholly illegal, unlawful and against the principles of natural justice.
- 1.2 The Ld. CIT(A) has grievously erred in law and or on facts in not considering fully and properly the submissions made and evidence produced by the appellant with regard to the impugned addition.
- 2.1 The Ld. CIT(A) has grievously erred in law and on facts in confirming addition of Rs.36.07 lakhs & Rs. 12 lakhs as headless deemed income, though the appellant had disclosed the same as evident from profit & loss account, books of accounts, audit report etc.

2.2 *That in the facts and circumstances of the case as well as in law, the Ld. CIT(A) ought not to have upheld the addition of Rs.36.07 lakhs & Rs. 12 lakhs as headless deemed income, though the appellant had disclosed the same as evident from profit & loss account, books of accounts, audit report etc.*

It is therefore prayed that the addition made by Ld. AO and upheld by the CIT(A) may please be deleted in the interest of natural justice and considering the facts of the case."

3. At the time of hearing, when the matter was called out, none appeared and the appeal was filed on 31.12.2024. The Registry has notified the defect thereby stating that the appeal is time barred by 184 days. The date of service/communication of order in Column 3(c) not correctly filled in and the petition and/or affidavit for condonation of delay in filing the appeal is not uploaded. From the perusal of the Form No.3, column no.3(c), date of service of communication of the order is mentioned as 05.04.2024. The date of order passed by the CIT(A) is 13.11.2023. Thus, the Registry has rightly pointed out the defects. The said defect was notified to the assessee vide notice dated 10.02.2025 and the second remainder was issued on 03.03.2025. Notice for hearing was issued on 11.03.2025 and the said notice was received by the assessee on 25.03.2025 as per the acknowledgement of registered AD card placed on record. Thus, notice was properly served to the assessee. Since the defects were not removed by the assessee, the appeal is dismissed.

4. In the result, appeal filed by the Assessee is dismissed.

Order pronounced in the open Court on this 16th April, 2025.

Sd/-
(DR. BRR KUMAR)
Vice President

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 16th April, 2025

PBN/*

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

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*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*