

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: DR. BRR KUMAR, VICE PRESIDENT  
And Shri T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No. 1545/Ahd/2024  
Assessment Year. 2017-18**

M/s. Dholera Realcon LLP 12 Riddhi Siddhi Complex, Port Road, Dholera, Ahmedabad-382455 Gujarat <b>PAN: AAMFD7878F (Appellant)</b>	Vs	The ITO, Ward-3(2)(1), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Varis Isani, Advocate  
Revenue Represented: Smt. Trupti Patel, Sr. D.R.**

Date of hearing : 11-02-2025  
Date of pronouncement : 17-04-2025

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against the exparte appellate order dated 27.06.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the reassessment order passed under section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

## 2. The Grounds of Appeal raised by the assessee are as follows:

1. The Ld. Commissioner of Income Tax (E-Appeals) (for short "Appellate Authority") has erred in law in passing the appeal order whereby he has confirmed order passed by the Income Tax Officer, NFAC(Assessment)-Delhi. The appellate authority has dismissed the appeal without giving proper opportunity of being heard to the appellant. Hence the same being against the principle of natural justice and law required to be quashed.

2. The Ld. Commissioner of Income Tax (E-Appeals) has erred in law in passing the appeal order confirming the action of Income Tax Officer, NFAC(Assessment)-Delhi, whereby confirmed the addition of Rs. 67,85,994/- made on account of unexplained investment u/s 69 of the IT Act made during the year under consideration.

3. The Ld. Commissioner of Income Tax (E-Appeals) (Hereinafter referred to as "Assessing Officer") has confirmed the action of Income Tax Officer, NFAC(Assessment)-Delhi who has passed the assessment order u/s. 147 r.w.s 144B of the Income Tax Act for A.Y. 2017-18 on 11/05/2023. In the assessment order the Ld. Assessing Officer has raised huge demand of Rs..91,21,168/-. The entire assessment order passed by the assessing officer is hi-pitch assessment order deserves to be quashed and set aside.

4. The Ld. Assessing Authority (NFAC) has on facts and on law grievously erred in making addition of Rs.67,85,994/- u/s. 69 of the Income Tax Act by applying provision of section 115BBE of the Income Tax Act.

5. The Ld. Assessing Authority (NFAC)Assessment has grievously erred in law and on facts in making addition in the case of the appellant taking recourse of section 68 of the Income Tax Act whereas addition was made u/s. 69 of the Income Tax Act. The Ld. Assessing Authority has totally overlooked the reply submitted in compliance of notice u/s. 133(6) of the Income Tax Act. Therefore, addition made is highly unjustifiable and unlawful.

6. The Ld. Assessing Authority has grievously erred in law in not considering reply and documents submitted by the appellant in right perspective and passed the assessment order by making huge addition of capital/unsecured loan introduced during the year as unexplained investment.

7. The Ld. Assessing Authority has erred in charging interest on consequential demand raised in the assessment order.
  8. The Ld. Assessing Authority has grievously erred in law in initiating penalty proceedings u/s. 271AAC(1) of the Income Tax Act in absence of any violation of the said provision.
  9. The Ld. Assessing Authority has grievously erred in law while passing the order without providing proper and statutory time period to submit the documents reply and proper opportunity of being heard. Hence, the entire proceedings may please be considered as in gross violation of principle of natural justice.
  10. The Ld. Assessing Authority has grievously erred in law while issuing notice for reopening of the assessment as there is no income escaping assessment therefore, notice issued u/s. 148 of the Income Tax Act is unwarranted and unjustifiable.
  11. The appellant craves leave to add, alter or amend any of the grounds of appeal either before or at the time of hearing of the appeal.
3. At the outset, Ld. Counsel for the assessee submitted that the Ld. CIT(A) gave hearing on 01-05-2024 and 14-06-2024 to furnish the written submissions in support of the grounds of appeal. The assessee sought for an adjournment, however Ld. CIT(A) dismissed the appeal for non-prosecution. Hence, Ld. Counsel requested to set aside the matter back to the file of Ld. CIT(A) to argue the case on merits.
4. Ld. Sr. D.R. has no objection in setting aside the appeal to the file of Ld. CIT(A) to adjudicate on merits.
5. Considering the above submissions of rival parties, we deem it fit to set aside the matter back to the file of Ld. CIT(A) to decide the case on merits. It is open to the assessee raise additional grounds

on the jurisdiction of issuance of notice u/s. 148 of the Act before Ld. CIT(A) for adjudication and passing order on merits.

6. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 17 -04-2025

**Sd/-**  
**(DR. BRR KUMAR)**  
**VICE PRESIDENT**  
**Ahmedabad : Dated 17/04/2025**

**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