

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: 163/Ahd/2024  
Assessment Year: 2017-18**

Pratik Ashvinkumar Soni G-30, Devnandan Mall, Opp. Sanyas Ashram Ellisbridge, Ahmedabad-380006 Gujarat <b>PAN: AQDPS3288F (Appellant)</b>	Vs	The ITO, Ward-5(2)(3), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: None  
Revenue Represented: Shri Prathvi Raj Meena, CIT-DR**

Date of hearing : 21-04-2025  
Date of pronouncement : 23-04-2025

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against the appellate order dated 13.12.2023 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

2. Brief facts of the case is that the assessee is an individual and carries the business of trading in gold bars and ornaments under the name and style 'Aarav Jewellers'. For the Asst. Year 2017-18, assessee filed its Return of Income on 07-10-2017 declaring total income of Rs.14,40,310/-. The return was taken for scrutiny assessment since cash deposit of Rs. 3,14,80,000/- was made during demonetization period. The assessee explained the cash sales made during the demonetization period, which was not accepted by the Assessing Officer and thereby made an addition of Rs. 3,14,80,000/- as unexplained cash deposit u/s. 68 of the Act and demanded tax thereon.

3. Aggrieved against the assessment order, assessee filed an appeal before Ld. CIT(A). The details of Cash book, Sales and Purchase register, Bank books with Audit Reports were filed before Ld. CIT(A). However Ld. CIT(A) dismissed the appeal on the ground that the assessee has not able to explain the huge amount of cash sales during demonetization period. The VAT returns and other documents are self-serving documents, hence the same was not reliable, thereby confirmed the addition made by the A.O.

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

1 In law and in the facts and circumstances of the appellant's case, the order passed by the learned CIT(A) u/s 250 of the Income-tax Act is bad in law and deserves to be quashed.

2. In law and in the facts and circumstances of the appellant's case, the Ld. CIT(A) has erred in passing appellate order u/s 250 of the Act without providing "Video hearing" as envisaged in Faceless Appeal Procedure.

3. In law and in the facts and circumstances of the appellant's case, the Ld CIT(A) has erred in making unwarranted and frivolous observations while upholding the addition u/s 68 of the Act which are not on facts of appellant's case which itself prove that Id CIT(A) has passed appellate order in undue haste and without providing natural justice to appellant.
  4. In law and in facts and circumstances of the appellant's case, the learned CIT(A) has grossly erred in making an addition of Rs.3,14,80,000/ under section 68 of the Act when the mandatory conditions to invoke the referred section is completely absent in the present case.
  5. In law and in facts and circumstances of the appellant's case, the Id CIT(A) has erred in upholding addition relying on conclusions drawn from wrongly assumed facts, faulty correlations and self-contradictory claims and such observations has to be deleted.
  6. In facts and circumstances of the appellant's case, the Learned CIT(A) has grossly erred in invoking the provisions of section 115BBE of the Act to cash deposits made before the date 15,12.2016 even when such provisions were introduced in the statute books on such date and not prior to that.
  7. The appellant craves leave to add, alter or amend and/or withdraw any ground or grounds of appeal either before or during the course of hearing of the appeal.
5. None appeared on behalf of the assessee in spite of service of notices. However a Paper Book is filed by the assessee which contains cash book, sales register, purchase register with relevant bank accounts and copy of the audit report with financial statements. It is not in dispute that the assessee has furnished various details before Ld. CIT(A). However the assessee was not given any Video hearing before disposal of the above appeal. Therefore in the Interest of Justice, we deem it fit to set aside the matter back to the file of Ld. CIT(A) to give one more opportunity of Video hearing to the assessee and decide the case on merits.

Needless to say, the assessee should cooperate by making use of this final opportunity.

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

Order pronounced in the open court on 23-04-2025

**Sd/-**  
**(DR. BRR KUMAR)**  
**VICE PRESIDENT**  
**Ahmedabad : Dated 23/04/2025**

**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