

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

**Before: DR. BRR Kumar, Vice President
And Shri T. R. Senthil Kumar, Judicial Member**

**ITA No: 31/Ahd/2025
Assessment Year: 2012-13**

Bhavana Satish Mori 2-A, Sarvamangal Society Opp. Ayojan Nagar, Vasna, Ahmedabad-380007 Gujarat PAN: AMAPM7276L (Appellant)	Vs	The ITO, Ward-5(2)(2), Ahmedabad (Respondent)
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**Assessee Represented: Shri Samir Vora, A.R.
Revenue Represented: Shri S.K. Agal, Sr.D.R.**

Date of hearing : 24-04-2025
Date of pronouncement : 30-04-2025

आदेश/ORDER

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

This appeal is filed by the Assessee as against the appellate order dated 18.10.2023 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the exparte assessment order passed under section 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2012-13.

2. Brief facts of the case is that the assessee is an individual and she advanced unsecured loans of Rs.36,75,000/- to her husband Shri Satishbhai Mori from her proprietorship concern M/s. Global Trading Company. On perusal of the Return of Income filed by the assessee, it is noticed that the assessee has shown share capital at Rs.15,66,431/- and declared her income at Rs.3,59,090/-, thus the creditworthiness of the unsecured loans was doubted and sought for explanation from the assessee. The assessee failed to make any reply to the notices thereby the unsecured loans amount of Rs.36,75,000/- is added as the unexplained investment of the assessee and demanded tax thereon.

3. Aggrieved Against the assessment order, assessee filed an appeal before Ld. CIT(A). However it was an ex parte order against which assessee is in appeal before us with the following Grounds of appeal:

1.1 The order passed U/s.250 on 18-10-2023 by NFAC[CIT(A)], Delhi. (for short CIT(A)" upholding the addition of Rs.36,75,000/-towards unsecured loan from Shri Satish Mori as unexplained investment made by A.O. is wholly illegal, unlawful and against the principles of natural justice.

2.1 The ld. CIT(A), has grievously erred in law and or on facts in not appreciating that there could not be compliance to the notices claimed to be issued because there was a sufficient cause for failure to comply with the same.

2.2 The ld. CIT(A) has erred in law and or on facts in confirming the ex-parte assessment u/s 144 though there was a sufficient cause for non-compliance to notices issued by AO.

3.1 The ld. CIT(A) has grievously erred in law and or on facts in upholding that the loan aggregating to Rs. 36,75,000/- advanced to Shri Satish Mori was unexplained investment u/s.69A.

3.2 That the in the facts and circumstances of the ld. CIT(A), ought not to have upheld the addition of Rs.36,75,000/- towards loan advanced to Shri Satish Mori.

- 3.3 The Id. CIT(A) has failed to appreciate that the reasons advanced by AO to hold the impugned advance as unexplained are wholly irrelevant and nothing but presumption and suspicion.
4. At the time of hearing, Ld. Counsel filed a Paper Book consisting of the Income Tax Returns filed by the assessee and her husband, bank statements, Ledger account, capital account, etc. Thus Ld. Counsel pleaded that one more opportunity be given to the assessee to explain its case before the Lower Authorities.
5. Ld. Sr. D.R. appearing for the Revenue has no serious objection in setting aside the matter back to the file of Jurisdictional Assessing Officer to give one more opportunity of hearing to the assessee.
6. Recording rival submissions, the exparte order passed are hereby set aside back to the file of Jurisdictional Assessing Officer to give one more opportunity of hearing to the assessee. Needless to say, the assessee should cooperate by furnishing all relevant materials, documents before the Jurisdictional Assessing Officer for passing fresh assessment order.
7. In the result, the appeal filed by the Assessee allowed for statistical purpose.

Order pronounced in the open court on 30-04-2025

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT
Ahmedabad : Dated 30/04/2025

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