

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "SMC" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No: 354/Ahd/2025  
Assessment Year: 2014-15**

Prashant Patel 2 Krishnadeep Apartment, B/h. Seven Seas Mall Fathegunj, Vadodara Baranpur S.O., Vadodara-390001 Gujarat <b>PAN: AKBPP3450G (Appellant)</b>	Vs	Assessment Unit, Income Tax Department Ward-1(2)(2), Vadodara  <b>(Respondent)</b>
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**Assessee Represented: Shri Sulabh Padshah, A.R.  
Revenue Represented: Ms. Bhavnasingh Gupta, Sr.D.R.**

Date of hearing : 30-04-2025  
Date of pronouncement : 02-05-2025

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against the exparte appellate order dated 16.12.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 147 r.w.s. 144 B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2014-15.

2. Brief facts of the case is that the assessee is an individual who has sold two pieces of land alongwith other co-owners for Rs.31,654,000/- and received his shares of Rs.62,70,066/-. The assessee also sold another piece of land for Rs.1,98,65,617/- and received Rs. 33,10,936/- which is claimed to be agricultural land and exempt from taxation. Since the assessee has not filed any Return of Income, the assessment was reopened by issuing notice u/s. 148 of the Act. During reassessment proceedings, the assessee submitted partial details. Therefore the Assessing Officer made the difference in value of the land of Rs. 33,78,645/- as the unexplained income of the assessee.

3. Aggrieved against the reassessment order, the assessee filed an appeal before Ld. CIT(A) which has resulted in passing exparte order.

4. Ld. Counsel appearing for the assessee submitted that there is some arithmetical mistake in computation of capital gain which was informed to the Assessing Officer during the course of assessment proceedings. However he made the addition. Therefore requested to give one more opportunity to explain its case before the Assessing Officer.

5. Ld. Sr. D.R. appearing for the Revenue has no serious objection in setting aside the matter to the file of Jurisdictional Assessing Officer to pass fresh assessment order.

6. Recording the above submissions of both parties, the order passed by the Lower Authorities are hereby set aside with the direction to the Jurisdictional Assessing Officer to pass fresh assessment order by giving proper opportunity of hearing to the assessee. Needless to say, the assessee should file all necessary documents before Jurisdictional Assessing Officer for passing order on merits.

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

Order pronounced in the open court on 02-05-2025

**Sd/-**  
**(MAKARAND VASANT MAHADEOKAR)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 02/05/2025**

**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