



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.221/RJT/2025
निर्धारण वर्ष/Assessment Year : 2013-14

Rathod Chandrasinh Dhirubha, Prop. SSV Corporation 5-B Mani Nagar, Mavdi Plot, Rajkot-360 002	बनाम/ Vs	Assistant Commissioner of Income-tax, Circle-1(1), Rajkot, Aayakar Bhavan Race Course Ring Road, Rajkot-360 001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AACHR 0127 H		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Ms. Devina Patel, AR
राजस्व की ओर से/Revenue by : Shri Dheeraj Kumr Gupta, Sr-DR

सुनवाई की तारीख/**Date of Hearing** : **16/05/2025**
घोषणा की तारीख/**Date of Pronouncement** : **16/05/2025**

आदेश/**Order**

Per Dr. Arjun Lal Saini, A.M

Captioned appeal filed by the assessee, pertaining to Assessment Year 2013-14, is directed against the order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by Commissioner of Income-tax (Appeal)/Addl.JCIT(A)-10, Mumbai dated 20.02.2025, which in turn arises out of an order passed by Assessing Officer u/s 143(3) of the Act, on 04.03.2016.

2. At the outset Learned Counsel for the assessee submitted that assessee wants to submit more documents and evidence before Assessing Officer



because, Ld.CIT(A) enhanced the addition from Rs.10,00,000/- to Rs.1,00,00,000/-, without appreciating assessee's submission. Now, the assessee wish to furnish some more documents and evidences to prove his claim, therefore, instead of remitting the matter back to the file of Ld.CIT(A), the entire *lis* may be remitted back to the file of Assessing Officer for fresh adjudication in accordance with law. The Ld.Counsel submitted that assessee will clearly substantiates the nature and source of cash credit, before assessing officer. The Ld. Counsel stated that Ld.CIT(A) passed the order u/s 250 of the Act, without giving fair opportunity of hearing to the assessee, which is in violation of the principles of natural justice. Therefore, ld. Counsel contended that one more opportunity should be given to the assessee to plead his case before the assessing officer and for that she undertakes to be vigilant and furnish explanation and details expeditiously, before the assessing officer.

3. On the other hand, Ld.Sr-DR for the Revenue supported the order of lower authorities.

4. I have heard both the parties and perused the material available on record. The Ld. Counsel for the assessee argued that assessee wants to file more evidences and documents before Assessing Officer to prove his claim. It should be noted that Justice not only to be done, but it is seen to be done, and therefore where the assessee has some more documents and evidences to prove his claim, the opportunity should be provided to him. Therefore, I am of the considered view that the assessee deserves one more opportunity to contest his case on merit, before the assessing officer. Therefore, in the interest of justice, I set aside the order of Ld.CIT(A) and remit the matter back to the file of the assessing officer, with a direction to pass fresh order in accordance with law after granting adequate opportunity of hearing to the assessee. The assessee is directed to be vigilant and to furnish all details and explanation, as needed by the assessing officer, by not seeking adjournment without valid reason. With



this direction, the grounds of appeal raised by the assessee are treated as allowed for statistical purposes.

5. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16/05/2025.

Sd/-

(Dr. A.L. SAINI)

लेखा सदस्य/ACCOUNTANT MEMBER

राजकोट /Rajkot

दिनांक/ Date: 16/05/2025

DKP Outsourcing Sr.P.S

आदेश की प्रतिलिपि अत्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार

आयकर अपीलीय अधिकरण, राजकोट