

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.191/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2017-18**

Neerja Jain  
Unique Nursing Home  
Old Bus Stand Road, Telipara,  
Bilaspur (C.G.)-495 001  
PAN: ADIPN7468C

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-1(1), Bilaspur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Vinod Kumar Khatri, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 14.05.2025  
घोषणा की तारीख / Date of Pronouncement : 21.05.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

This appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 28.02.2025 for the assessment year 2017-18 as per the following grounds of appeal:

“1. That under facts in the law the Id. CIT(A) erred in not considering the submissions made by the appellant. The observation by the CIT(Appeal) that no submission is made is incorrect.

2. That under facts in the law the Id. CIT(A) erred in sustaining addition of Rs.386467/- u/s 69C of the income tax act based on presumptions and surmises ignoring the submission made.

3. That the Id. CIT (A) erred in sustaining addition of Rs. 386467/- of the Ld. AO who travelled beyond the scope of limited scrutiny.

4. That under facts in the law the Id. CIT(A) erred in sustaining addition u/s 69C which is not attracted as the case was selected in limited scrutiny for large increase in capital.

5. That under facts in the law the Id. CIT(A) erred in applying section 115BBE as the appellant has no other source of income except the professional receipts.

6. The appellant reserves the right to add, alter, and omit all or any of the grounds of appeal with the permission of the Hon'ble ITAT.”

2. The brief facts in this case are that the assessee is a doctor by profession who had filed his return of income for the year under consideration declaring an income of Rs.10,04,680/-. Thereafter, the case of the assessee was selected for limited scrutiny through CASS. Assessment was completed by the A.O vide his order dated 25.11.2019

u/s. 143(3) of the Act wherein an addition of Rs.3,86,467/- u/s. 69C of the Income Tax Act, 1961 (for short 'the Act') was made which was upheld by the Ld. CIT(Appeals)/NFAC.

3. At the very outset, the Ld. Counsel for the assessee submitted that the A.O travelled beyond the scope of "limited scrutiny" since only regarding the capital account he was supposed to enquire. The Ld. Counsel submitted that the capital account pertains to the gift property received by the assessee from her father, however, the A.O travelled beyond his jurisdiction and enquired regarding the valuation of the property, stamp duty, registry expenses of the property as well as investment in fixed assets.

4. Alternatively, the Ld. Counsel also submitted that the assessee had filed all the necessary documentary evidence a/w. written submission which were not considered by the Ld. CIT(Appeals)/NFAC. It was prayed by the Ld. Counsel that one final opportunity may be provided to the assessee before the Ld. CIT(Appeals)/NFAC to represent her case based on merits.

5. The Ld. Sr. DR conceded to the contentions of the Ld. Counsel to the extent that one final opportunity may be provided to the assessee for adjudication substantially on merits at the level of the Ld.

CIT(Appeals)/NFAC wherein the Ld. CIT(Appeals)/NFAC shall consider all relevant documents filed before it.

6. As regards the legal ground raised by the Ld. Counsel for the assessee that the A.O had travelled beyond the scope of “limited scrutiny”, I am of the considered view that when the matter is with regard to the property i.e. received as gift and as per the submissions of the assessee it is gift property within the blood relation from his father and it has been registered, therefore, it is well within the jurisdiction of the A.O to enquire about the valuation of the property, stamp duty and registry expenses with regard to the said gift property which is disclosed in the capital account. Therefore, the said plea of the Ld. Counsel that the A.O had exceeded his jurisdiction beyond the “limited scrutiny”, is being devoid and bereft of any substance is rejected and dismissed.

7. That regarding the alternative plea raised by Ld. Counsel on a careful perusal of Para 4.5 of the impugned order of the Ld. CIT(Appeals)/NFAC, it was observed by it that the assessee had failed to file any reply or documentary evidence contradicting the findings of the A.O. For the sake of completeness, Para 4.5 of the impugned order is culled out as follows:

“4.5 As brought out above, during the appellate proceedings, the appellant failed to file any reply or documentary evidence contradicting the findings of the A.O. Further, she has neither

provided gross receipt vouchers nor has produced evidences to substantiate the cash use for stamp duty and registry expenses. She was afforded with ample opportunities to file his submissions but he did not produce the adequate evidences.”

Though the Ld. Counsel for the assessee claims that the assessee had filed all the documentary evidence a/w. submissions before the Ld. CIT(Appeals)/NFAC however, there had been no enquiry conducted by the Ld. CIT(Appeals)/NFAC in terms with Section 250(4) and (6) of the Act as per its order. In the interest of natural justice, one final opportunity should be given to the assessee so that the ground verification is done in this case at the level of the Ld. CIT(Appeals)/NFAC calling for a remand report from the A.O by which, the scales of justice would be maintained. At the same time, the assessee will get an opportunity to substantiate before the Ld. CIT(Appeals)/NFAC regarding the genuineness, as claimed by the assessee. The Ld. CIT(Appeals)/NFAC shall pass a speaking order in terms with the mandate of the statute enshrined u/s.250(4) and (6) of the Act. I order accordingly.

8. As per the above terms, the grounds of appeal raised by the assessee stands partly allowed for statistical purposes.

9. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in open court on 21<sup>st</sup> day of May, 2025.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 21<sup>st</sup> May, 2025.

SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur