

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
Ms SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No.994/Ahd/2025  
(Assessment Year: 2017-18)

Rupa Maheshkumar Gandhi, D-404, Dharnidhar Tower, Paldi, Ahmedabad-380007.  [PAN :ABUPG5905 D]	Vs.	Income Tax Officer, Ward-5(3)(2), Ahmedabad.
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Prakash D Shah with Shri Saiyam Shah, ARs
<b>Respondent by:</b>	Shri Abhijit , Sr. DR
<b>Date of Hearing</b>	07.07.2025
<b>Date of Pronouncement</b>	15.07.2025

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay Condoned**

This appeal is filed by the Assessee against the appellate order dated 26.12.2024 passed by the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2017-18.

2. The assessee has raised the following grounds of appeals:

1. *That the learned National Faceless Appeal Centre, Delhi has erred in law and facts by not quashing the assessment order passed under section 144 of the Act and therefore the Order passed by Assessing Officer is required to be quashed.*

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2. *That the learned National Faceless Appeal Centre, Delhi has erred in law and facts by confirming the addition of Rs.3,33,05,215/- under section 69A/68 of the Act and therefore, the learned AO should be directed to delete the said addition in full while computing the total income.*
3. *That the Id. NFAC has erred in law and facts by confirming the action of the learned AO, by taxing the said addition under amended section 115BBE of the Act.*
4. *That the Ld. NFAC has erred in law and on facts of the case in confirming action of the Ld.AO in levying interest u/s 234A/B/C of the Act.*
5. *That the Ld. NFAC has erred in law and on facts of the case in confirming action of the Ld.AO in initiating penalty proceedings u/s 271AAC and 272A(1)(d) of the Act.*
6. *That your appellant craves a leave to add, alter or amend any grounds on or before the time of hearing.*

3. On going through the record, we find that the notices u/s.250 were issued on 29.01.2021, 26.04.2022, 21.03.2023, 14.09.2023, 18.09.2023, 01.05.2024, 10.10.2024, 26.11.2024 & 09.12.2024, requesting the assessee to submit certain details/clarification/explanation regarding the source of cash deposits. Despite of various notices issued by the Ld.CIT (A), the assessee failed to submit any submission/documents and often sought adjournments. Hence, the Ld. CIT(A) confirmed the action of the Assessing Officer by dismissing the appeal of the assessee. We also find that the assessee even failed to submit any details/supporting evidence to prove the source of the cash deposit before the Assessing Officer. The Ld. Counsel for the assessee prayed that, given an opportunity, all the details/clarification/explanation would be provided to the revenue authorities. Hence, in the interest of justice the matter is remanded to the Assessing officer for conducting

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assessment de-novo. The assessee shall submit all the relevant bank statement/submission/document before the Assessing Officer and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

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

**The order is pronounced in the open Court on 15.07.2025**

Sd/-  
**(SUCHITRA KAMBLE)**  
JUDICIAL MEMBER

Sd/-  
**(DR. B.R.R. KUMAR)**  
VICE-PRESIDENT

Ahmedabad; Dated (True Copy)  
15.07.2025  
MV

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad