

**IN THE INCOME TAX APPELLATE TRIBUNAL SURAT BENCH, SURAT
(HYBRID HEARING)**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

I.T.A. No. 805/SRT/2024
(Assessment Year: 2013-14)

Kailashben Shanubhai Prajapati, A-40, Radhakrusna Soc., Zadeshwar Road, Bharuch-392001	Vs.	Income Tax Officer, Ward-1(2), Bharuch
[PAN No.AJFPP4660B]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Krutarth Desai, AR
Respondent by:	Shri Ajay Uke, Sr. DR

Date of Hearing	17.07.2025
Date of Pronouncement	22.07.2025

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre (in short “NFAC”), Delhi vide order dated 05.07.2024 passed for A.Y. 2013-14.

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

“1. The Learned Assessing Officer has erred in invoking provisions of Section 148 of Income Tax Act as the Learned Assessing Officer has not applied his mind to the facts of the case and therefore the assumption of power under Section 148 is bad in law.

2. The Learned Assessing Officer has erred in facts and circumstances of the case and making addition of Rs. 588000/- under section 69A of Income Tax Act.

3. The Learned Assessing Officer has misdirected himself in arriving to conclusion that the appellant is having unexplained money of Rs. 588000/-without having any material on record.

4. *The Learned Assessing Officer has erred in invoking provision of Section 69A of the Act and therefore no addition could be made.*

5. *The appellant craves for leave to add or amend or alter any of the grounds of appeal.”*

3. The brief facts of the case are that the assessee did not file his return of income for the impugned assessment year, A.Y. 2013-14. During the course of assessment proceedings, on the basis of information available on record, the Assessing Officer observed that the assessee had made investments in gold bars to the tune of the Rs. 5,88,000/-. The case of the assessee was reopened after taking necessary approval under Section 148 of the Act. During the course of assessment proceedings, despite issuance of several notices of hearing, none appeared on behalf of the assessee. Accordingly, the Assessing Officer added a sum of Rs. 5,88,000/- as unexplained income under Section 69A of the Act.

4. In appeal, Ld. CIT(A) noted that even during the course of appellate proceedings, the assessee failed to submit any documentary evidences to rebut the finding of the Assessing Officer. Accordingly, the Ld. CIT(A) dismissed the appeal of the assessee.

5. Before us, the Counsel for the assessee submitted that due to inadvertence on the part of the assessee, he could not cause appearance before Assessing Officer and Ld. CIT(A). The Counsel for the assessee submitted that certain facts needed to be explained before the Tax Authorities to show that investment in the gold bar amounting to Rs. 5,88,000/- was not made by the assessee during the impugned assessment year, but such investment related to investment made in prior assessment years. However, necessary evidences to show the facts of assessee's case needs to be placed on record.

6. On going through the facts of the assessee's case, in the interest of justice, the matter is hereby restored to the file of Assessing Officer for de-novo consideration, with a liberty to the assessee to place on record supporting evidences, in support of it's case. However, we note that the assessee has maintained a non-cooperative and evasive attitude both during the course of assessment proceedings and also before Ld. CIT(A) during the course of appellate proceedings. Accordingly, a cost of Rs. 10,000/- is directed to be imposed on the assessee to be remitted to the Prime Minister Relied Fund for the purpose of getting the matter set-aside to the file of Assessing Officer.

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

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 22/07/2025

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Ahmedabad; Dated 22/07/2025

TANMAY, Sr. PS

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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, सूरत / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, सूरत/ ITAT, Surat