

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**GUWAHATI BENCH, GUWAHATI**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 98/GTY/2025**  
**Assessment Year: 2021-22**

**Yash Coke,**

Vill- Shallang, Opp United Bank of India,  
West Khasi Hills,  
Shillong - 793126  
[PAN: AACFY4845M]

.....**Appellant**

**vs.**

**Income Tax Officer,**

Ward 1(3), Guwahati,  
Aayakar Bhawan, Christian Basti,  
G.S. Road, Guwahati - 781005

..... **Respondent**

**Appearances by:**

Assessee represented by : J.P. Gupta, FCA  
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 12.08.2025  
Date of pronouncing the order : 21.08.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. In this case, the appeal arises from order dated 15.04.2025, passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi.

1.1 In this case, the Ld. AO has passed a detailed order through which an addition of Rs. 12,86,61,319/- has been made u/s 69C of the Act, on account of alleged failure to explain the source of funds for expenditure towards certain purchases.

1.2 The assessee carried this matter before the Ld. CIT(A), where he could not succeed basically for the reason that he could not make a presentation of facts before the Ld. CIT(A), as recorded on pages 2 and 3 of the impugned order. The Ld. CIT(A) has basically relied on the findings of the Ld. AO in passing an adverse order against the assessee.

1.2 Aggrieved with this action of the Ld. CIT(A), the assessee has filed the present appeal with the following grounds:

*“1. That the order dated 15/04/2025 passed U/s 250 of the Income Tax Act, 1961 is bad in law as well as on the facts of the case in upholding the order dated 13/12/2022 passed by the AO u/s. 143(3) r.w.s 144B.*

*2. That the CIT(A) has passed the order u/s 250 without providing sufficient opportunity to the appellant and as such the order is bereft of natural justice is liable to be deleted in full.*

*3. That the Ld. Commissioner of Income Tax (Appeal) erred in law as well as on facts of the case for upholding the order passed by the AO and for addition of Rs. 12,86,61,319/- towards unexplained purchases u/s. 69C and taxing the same u/s. 115BBE. The same may kindly be deleted.*

*4. That the appellant craves leave to submit any other ground/s on or before the hearing of the appeal.”*

2. Right at the outset, the Ld. AR mentioned that the request for adjournment before the Ld. CIT(A) were not accepted and an adverse order has been passed without affording appropriate opportunity of being heard. It was also averred that the assessee has a good case on merit and deserves another chance to present the facts.

2.1 The Ld. DR relied on the orders of authorities below and stated that he would have no objection in case the matter is to be remanded back to the file of Ld. CIT(A), since a great deal of fact finding was already done at the level of Ld. AO.

3. We have carefully considered the rival submissions and have gone through the records before us. Considering the totality of facts and circumstances of the case, it is felt that in the interest of natural justice

the impugned order deserves to be set aside and the matter deserves to be remanded back to the file of Ld. CIT(A) for fresh adjudication. The assessee is expected to be alert to opportunities given by the Ld. CIT(A) for hearing in his case.

4. With these remarks, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 21.08.2025

Sd/-  
**[Manomohan Das]**  
**Judicial Member**

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Dated: 21.08.2025  
AK, Sr. PS

*Copy of the order forwarded to:*

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches

