

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (VIRTUAL), JODHPUR.**

BEFORE: Dr. MITHA LAL. MEENA, ACCOUNTANT MEMBER
AND SHRI NARINDER KUMAR, JUDICIAL MEMBER

ITA No. 370 /Jodh/2023
Assessment Year: 2010-11

Shilpi Goyal Opposite Royal Guest House, Mhow Road, Neemuch (M.P.) [PAN: AASPG0941N] (Appellant)	Vs.	The DCIT, Udaipur. (Respondent)
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ITA No. 469/Jodh/2023
Assessment Year: 2012-13

Shilpi Goyal Opposite Royal Guest House, Mhow Road, Neemuch (M.P.) [PAN: AASPG0941N]	Vs.	The Commissioner of Income, Appeals-2, Income Tax Office, Udaipur.
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ITA No. 362 & 363/Jodh/2024
Assessment Year: 2010-11 & 2012-13

Sunil Kumar Goyal 1049, Naya Bazar, Neemuch (M.P.) [PAN: AASPG0944K]	Vs.	The DCIT, Udaipur.
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Appellant by : Shri Subhash Deshpande, C.A.
Respondent by: Smt. Ayushi Sharma, JCIT-DR

Date of Hearing: 11/09/2025
Date of Pronouncement: 29/09/2025

ORDER

Per Bench:

The first set of two appeals have been preferred by Smt. Shilpi Goyal, feeling aggrieved by two separate orders passed by Learned CIT(A), as thereby the appeals filed by the said assessee challenging two separate assessment orders, relating to the assessment years 2010-11 and 2012-13 have been dismissed, and the assessment orders have been upheld.

2. Second set of appeals have been filed by Sh. Sunil Kumar Goyal feeling aggrieved by two separate orders passed by Learned CIT(A), relating to the assessment years 2010-11 and 2012-13, whereby the appeals filed by the said assessee challenging two separate assessment orders, have been dismissed.

3. It may be mentioned here that as per deficiency note raised by the Registry, both these second set of appeals i.e. ITA No. 362 & 363/Jodh/2024 were filed 151 days after the prescribed period of limitation.

4. On the application seeking condonation of delay, Ld. AR for the appellant has submitted that the assessee-appellant came to know of the impugned orders only on 10.04.2024, from another tax consultant whom he

engaged subsequently, as the consultant earlier engaged by him never shared with him the Password relating to e-filing.

5. Ld. AR has drawn our attention to the affidavits of the applicant in support of the above said cause for late filing of the two appeals.

6. Ld. DR for the department has not raised any objection to the submission on the point of condonation of delay. Even otherwise, the affidavits filed by the appellant go unchallenged.

7. Having regard to the cause furnished by the applicant, even though the applicant should have also submitted affidavit of his previous consultant, which he has not furnished for the reasons best known to him, in the given situation, having regard to the issues involved, we deem it a fit case to condone the delay in filing of the two appeals.

8. Arguments heard in all the four appeals, on merits. Files perused.

9. All the appeals are being disposed of by this common order, as common issues on similar facts, except difference in the figures of the amount of additions, are involved, and Ld. AR for the appellant and Ld. DR for the department have put forth respective submissions simultaneously as regards all the four appeals.

10. At the outset, Learned AR for the appellant referred to the reasons for the re-opening of assessments, and submitted that the assessment proceedings conducted as regards each assessee cannot be said to be in consonance with the reasons given for re-opening of the assessments, and as such, the assessments orders deserved to be set aside.

11. Admittedly, the cases were re-opened on receipt of information received by the department, and after going through the material available, the Assessing Officer found nexus as regards the investments made by the appellant with M/s U B Investment, and that is how, reasons were recorded and the assessments were re-opened. It is significant to note that it is not case of the appellants that no such investment was made with the said concern, whose particulars were made available to each of them, for their explanation as regard investments made as per information available with the Assessing Officer. Therefore, we do not find any merit in the contention raised on behalf of the appellant that there is inconsistency in the reasons recorded for re-opening and the subject matter of the assessment orders subsequently passed.

12. Ld. AR for the appellant has referred to two paper books furnished before the Registry of the Appellate Tribunal, and pointed out that one of the

documents submitted by the assessee depicted the transactions/entries as regards the source of the amount, out of which the assessee invested certain amounts, but the Assessing Officer nowhere discussed said entries, while passing the impugned assessment orders.

13. As is available from the relevant page being referred to by Ld. AR for the appellant, the same appears to have been filed in appeals.

14. Learned DR for the department has rightly submitted that had this table depicting entries been put up before the Assessing Officer, he must have taken the same into consideration, while passing the assessment orders.

15. In the given situation, in view of the entries pertaining to the sources of money, out of which the two assessee are stated to have made investments, which led to reopening of the matter, we deem it a fit case to remand the matter to the Assessing Officer for decision afresh, the reason being that verification of the said entries would be required, and the Assessing Officer is the best authority to verify the same, after providing reasonable opportunity to the assessee of being heard.

16. On perusal of the impugned orders passed by Learned CIT(A), we find that there is no discussion, as regards abovesaid paper, containing entries as regards source of the amount(s) received, purported to have been produced

in the appellate proceeding, to establish their respective claim as to the sources of the said amounts, out of which they made investments-the subject matter of enquiry on re-opening of the matters. Had Learned CIT(A) called for any remand report regarding said paper, it would have been a different matter. But, the fact remains that there is no discussion over said paper depicting entries in proof of source of amount(s) received and lying in deposit with the assesses in their respective bank accounts.

Result

17. In view of the above discussion, all the four appeals are disposed off, for statistical purpose and the matters are restored to the files of the Assessing Officer for decision afresh, after providing reasonable opportunity of being heard, and in accordance with law.

Order pronounced under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 by placing the details on the notice board.

Sd/-

(Dr. Mitha Lal Meena)
Accountant Member

Date: 29/09/2025

**Santosh*

Copy of the order forwarded to:

Sd/-

(Narinder Kumar)
Judicial Member

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

By Order

Asstt. Registrar