



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT**  
**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

**आयकरअपीलसं./ITA No. 263/RJT/2025**  
**(निर्धारणवर्ष / Assessment Year: (2015-16)**  
**(Hybrid Hearing)**

Vindodray Khodidas Antala C/O. Shree Jay Ambe Agro Fuel, Opp. Atul Oilcake, Jetpur Road, Rajkot-360410	Vs.	Income Tax Officer, wd – 2(1)(1), Aayakar Bhavan, Race Course Ring Road, Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>ABPPA8695M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Shri Kuldeep K. Adesara, Ld. AR  
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR  
**Date of Hearing : 20/08/2025**  
**Date of Pronouncement : 14/10/2025**

**आदेश / ORDER**

**PER DINESH MOHAN SINHA, JM:**

Captioned appeal filed by the assessee, pertaining to Assessment Year 2015-16, is directed against the order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), National Faceless Appeal Centre (NFAC)-Delhi, Commissioner of Income-tax (Appeal), dated 26.02.2025, which in turn arises out of an order passed by the Assessing Officer, u/s 147 r.w.s.144 of the Act, on 26.03.2022.

**2. Grounds of appeal raised by the assessee are as follows:**

*1. The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in dismissing appeal of the Appellant in absence of examining all facts and materials on record and in absence of giving detailed reasoned order.*



2. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in dismissing appeal of the Appellant by confirming the addition of Rs. 96,27,520/- made by learned Assessing Officer u/s 69 of the Income Tax Act, 1961 for A.Y. 2015-16.*

3. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in holding that Appellant failed to prove the source of investment in property amounting to the tune of Rs. 96,27,520/- for A.Y. 2015-16 u/s 69 of Income Tax Act, 1961.*

4. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in holding that unexplained investment in the property made by the Appellant amounts to the tune of Rs. 96,27,520/- without considering the fact that the said Agricultural land was purchased by three individuals including the Appellant by paying aggregate consideration of Rs. 95,00,000/- and stamp duty of Rs. 5,81,600/-*

5. *The learned Commissioner of Income (Appeals). Income Tax Department, National Faceless Appeal Centre, Delhi erred in confirming the finding of learned Assessing Officer holding that aggregate consideration of Rs. 95,00,000/- and stamp duty of Rs. 5,81,600/- was paid by the Appellant alone in absence of verifying the Purchase Deed as per which 1/3rd of aggregate sale consideration and stamp duty was paid by the Appellant being one of the three individuals purchasing the said Agricultural Land.*

6. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in not complying the provisions of Section 250(4) and Section 250(6) of Income Tax Act, 1961 before passing impugned order by not examining the purchase deed of the Agricultural Land in question.*

7. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in holding that provisions of Section 250(4) and Section 250(6) of Income Tax Act, 1961 are not required to be complied if the Appellant has not made any written submissions in response to various hearing notices issued u/s 250 of the Income Tax Act, 1961.*

8. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in holding that Appellant is not aggrieved with the Assessment order and is not interested in prosecuting the same and on the said basis further erred in confirming the addition made by the learned Assessing Officer.*

9. *The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in not considering that provisions of Section 250(4) and Section 250(6) of Income Tax Act, 1961 are required to be*



*complied and facts and materials on record are required to be examined even when Appellant has not made any written submissions in response to various hearing notices issued u/s 250 of the Income Tax Act, 1961.*

*10. The learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi erred in not considering that in any case an amount only to the tune of Rs. 33,60,533/- being 1/3rd share paid by the Appellant for purchase of Agricultural Land in question out of aggregate amount of Rs. 1,00,81,600/- paid by three individuals consisting of Rs. 95,00,000/- paid for sale consideration and Rs. 5,81,600/- paid for Stamp duty could be treated as unexplained source of investment in property u/s 69 of the Income Tax Act, 1961 for A.Y. 2015-16.*

*11. Alternatively in any case without prejudice to the above grounds raised by the Appellant, if the addition of Rs. 96,27,520/- made by learned Assessing Officer u/s 69 of the Income Tax Act, 1961 for A.Y. 2015-16 and confirmed by learned Commissioner of Income (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi is confirmed by this Hon'ble Tribunal, it be hold and declare that the cost of acquisition of the Agricultural land in question for A.Y. 2015-16 in the hands of the Appellant amounts to Rs. 1,00,81,600/- though being purchased by three individuals.*

*Your Appellant craves leave to reverse his right to add / alter / amend and / or substitute any / or all grounds on or before the date of hearing.*

3. Brief facts of the case that the case of the assessee was reopened. The notice u/s. 148 was issued to which the assessee could not complied with. That an ex- party assessment has been made with the addition of Rs.9627520/- on dated 26.03.2022.

4. That the assessee filed an appeal against the order dated 26.03.2022. In the office of the Ld. CIT(A), Rajkot. The appeal was dismissed with following observation:

*"4. In case no response is received by the given time and date, the assessment shall be finalized as per the draft assessment order."*

*The Appellant has not responded to the above show cause notice. Hence, the AO proceeded to make the impugned addition of Rs.96,27,520/- u/s 69.*



*In the course of present proceedings, the Appellant has simply submitted details of unsecured loans received from some persons. However, the same is not supported with any confirmation from these persons. The Appellant has also not submitted any documents, like their bank statements, ITRs filed by them, etc, evidencing their creditworthiness. Thus, the Appellant has failed to furnish identity, creditworthiness and genuineness of the loan lenders. In view of the same, the source of investment in the property amounting to Rs.96,27,520/- remains unexplained. In view of the same, I uphold the addition of Rs.96,27,520/- made by the AO u/s 69 of the Act. Appeal is, thus, dismissed on merits as well.*

*6. In the result, the Appeal is hereby dismissed”*

5. That the assessee filed an appeal against the impugned order dated 26.02.2025 before the Tribunal.

6. During the course of hearing, the Ld. AR of the assessee submitted that one more opportunity should be given to the assessee.

7. On the contrary, the Ld. Sr. DR for the revenue has not objected to the prayer of the Ld. AR.

8. We have heard both the parties and perused the documents available on record. We note that various notices have been issued by the Ld. CIT(A), but there was no compliance to the notice by the assessee. The Ld. CIT(A) disposed off the appeal by an ex-parte order without adjudication on merit. We note that the assessee has not gave due care and attention to the case and negligent in pursuing the case and the assessee has also a non-cooperative attitude in pursuing the case for A.Y. 2015-16. We direct the assessee to deposit a cost of Rs. 5,000/- to the Prime Minster Relief fund (Government of India), the receipt is to be submitted with the Registrar of this Tribunal. We are of the view that an opportunity should be given to the assessee to present his case before the Lower Authority. We further note that the Ld. AO has also passed an assessment order u/s. 147 r.w.s. 144 of the Act. after considering the above facts and circumstances, we set aside the order of Ld. CIT(A) and



remit the matter back to the file of Ld. AO for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

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

**Order pronounced in the open court on 14-10-2025.**

**Sd/-  
(Dr. Arjun Lal Saini)  
Accountant Member**

Rajkot

दिनांक/ Date: 14/10/2025

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

**Sd/-  
(Dinesh Mohan Sinha)  
Judicial Member**

(True Copy)

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot