

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD**

BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 1627/Ahd/2025

(निर्धारण वर्ष / Assessment Year : 2011-12)

Nidhiben Mrugeshkumar Shah 3, Laksh Gold Bunglows, B/h. DZ Patel High School, 80 Feet Road, Vidyanagar Road, Anand – 388001, Gujarat	बनाम/ Vs.	Assistant Commissioner of Income Tax (OSD) Ward-5, Anand
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : APRPJ4087Q		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Viranch Modi, AR
प्रत्यर्थी की ओर से/Respondent by :	Smt. Kakoli Uttam Ghosh, Sr. DR

Date of Hearing	13/10/2025
Date of Pronouncement	17/10/2025

ORDER

The present appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), (hereinafter referred to as “CIT(A)”), National Faceless Appeal Centre (hereinafter referred to as “NFAC”), Delhi dated 18.06.2025 confirming the levy of penalty for concealing particulars of income / furnishing inaccurate particulars of income, levied under Section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) and relates to Assessment Year (A.Y.) 2011-12.

2. The orders of the authorities below reveal that penalty was levied for addition made to the income of the assessee on account of cash found deposited in her bank account, source of which remained unexplained amounting to Rs.10,00,100/-. The quantum of penalty levied was the minimum penalty leviable being 100% of the tax sought to be evaded amounting to Rs.1,55,561/-. The same was confirmed by the Ld. CIT(A).

3. Before us, Ld. Counsel for the assessee pointed out that the addition made to the income of the assessee on which penalty was levied by the AO and confirmed by the Ld.CIT(A) was challenged by the assessee before the ITAT, who, in turn, restored the issue back to the file of the Ld.CIT(A) for re-consideration. The copy of the order of the ITAT in assessee's appeal in ITA No.990/Ahd/2025, dated 24.09.2025 was placed before us and our attention was drawn to para 7 to 7.6 of the order, wherein it was pointed out that the ITAT had noted that the authorities below had not properly appreciated the evidences filed by the assessee explaining the source of cash deposits and, therefore, had restored the issue back to the file of the Ld. CIT(A) to consider all the evidences afresh supply the remand report of the AO to the assessee and, thereafter pass speaking order after affording adequate opportunity of hearing to the assessee.

4. Ld. DR fairly agreed with the same.

5. In the light of the same, since, the addition on which penalty has been levied has been set aside to the Ld. CIT(A) for re-consideration, the penalty order of the Ld. CIT(A) is also restored

back to his file to be adjudicated alongwith appeal of the assessee in quantum proceedings.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

This Order pronounced on 17/10/2025

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Ahmedabad; Dated 17/10/2025

S. K. SINHA

True Copy

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,

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