

IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH (Virtual) JODHPUR

BEFORE SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER AND  
DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER

ITA No. 337/Jodh/2024 (A.Y. 2010-11)

ITA No. 338/Jodh/2024 (A.Y. 2012-13)

Gayatri Sharma, Village & Post Kelukheda, Tehsil Choti Sadri, Madhya Pradesh – 458441. PAN No. BHSPS2575L	Vs.	Dy. Commissioner of Income Tax, Udaipur.
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ITA No. 351/Jodh/2024  
(Assessment Year 2010-11)

Bherulal Nagda, Village & Post Kelukheda, Tehsil Choti Sadri, Madhya Pradesh – 458441. PAN No. AGTPN3755A	Vs.	Dy. Commissioner of Income Tax, Udaipur.
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<sup>352</sup>  
ITA No. ~~321~~/Jodh/2024  
(Assessment Year 2010-11)

Pushkar Nagda, Village & Post Kelukheda, Tehsil Choti Sadri, Madhya Pradesh – 458441. PAN No. AERPN4215M	Vs.	Dy. Commissioner of Income Tax, Udaipur.
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ITA No. 468/Jodh/2023  
(Assessment Year 2010-11)

Ram Chandra Anil Kumar Goyak HUF, 60 Geetayan Opp. Girls Neemuch – 458441. PAN No. AAAHR9223G	Vs.	Dy. Commissioner of Income Tax, Central Circle-1 Udaipur.
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ITA No. 87/Jodh/2024  
(Assessment Year 2010-11)

Baby Kunwar Jhala, 318, Scheme No. 36, Neemuch 458441. PAN No. AGSPJ7319M	Vs.	Dy. Commissioner of Income Tax, Udaipur.
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Assessee by	Shri Subhash Deshpande, C.A.
Revenue by	Shri Arvind Kumar Gehlot, Addl. CIT(DR)
Date of Hearing	08.10.2025.
Date of Pronouncement	30.10.2025.

## ORDER

DR. MITHA LAL MEENA, A.M.:

These appeals are filed by the assessee's against the separate order of the Commissioner of Income Tax (A), Udaipur-2 [hereinafter referred to "the CIT(A)] even dated 22/11/2023, challenging therein confirmation of addition u/s 68 of the Income Tax Act (In short 'the act').

2. All the appellants have raised common grounds of appeal except minor variation in the quantum of addition u/s 68 of the act and therefore, all these



appeals were heard together and adjudicated by the consolidated order for the sake of convenience and brevity. The facts of the case are discussed from ITA No. ITA No. 338/Jodh/2024 as a lead case for discussion and adjudication of the issue where the appellant has raised the following grounds of appeal:

1. The Ld. CIT(A) has erred in confirming the addition of Rs 6,00,000/- without any basis and without appreciating the facts of the case that source of advance is amount received from confirmed sources through A/c payee cheque and advance was made out of that and no cash was found deposit in the Bank a/t of the appellant.
2. The Ld. CIT(A) has erred in confirming the addition of Rs 6,00,000/- without any basis and without appreciating the facts of the case that while recording reasons the LD. AO has hold that source of deposit into bank A/c was provided by the Chetak group and at the time of assessment the Ld. AD has assessed the income in the hands of the appellant which is against the reasons recorded,
3. Ld. CIT has erred in confirming the reopening of the case U/s 148 merely on the basis of information received by ADIT (Inv)-1. Udaipur and confirming The act of the Ld. AO for reopening of case u/s 148 without proper satisfaction and merely on the basis of statement of some agents without verifying the fact that whether the said agent and statement there of is related to the assessee or not and has applied modus operandi adopted by some unknown persons to the assessee without having any material on record and further erred in disposing off the objections raised by the assessee for reopening of the assessment without considering the facts of the case and without applying his mind.
4. It is on the Facts and Circumstances of the case as well as in the law, the Id. CIT(A) has erred in confirming the action of the Ld. AO for issue notice o/s 148 was 147 of the IT Act, 1961 which is bad in law and unjustified because notice so issued has to meet the directions/instructions provided by the office of DOIT/ADIT and have some nexus with the opinion formed by the LD AO regarding escapement of income. Hence Order so passed deserved to be quashed. [4:35 pm, 8/10/2025] Aman: 5. The Ld. AO had erred in applying the modus operandi as detected by the Investigation wing and Ld. CIT(A) had also erred in confirm the same without appreciating the facts of the case and without verifying whether the captioned modus operandi is applied by the appellant or not, thus reasons and satisfaction as required is not of AO but borrowed from Investigation wing.
6. Impugned Assessment order was passed by the AO and confirmed by Honourable CIT(A) in gross and serious violation of principles of natural justice without providing, relied upon material, and opportunity of confrontation at any stage of case and without fair consideration of the submission made, explanations offered, and the material available, culminating in an order which disclose reasons for the decision sufficient to show that mind of the authority has been applied relevantly and rationally and without reliance on facts nor furnished to the affected party.



7. The Ld. CIT(A) has erred in confirming the Protective Assessment order without providing the details of counter party and without stating in the Appellate order whether the amount advanced by the appellant had been considered genuine in the hands of counter party, thus the order of the Ld. CTT (A) is bad in law.

8. Your appellant craves leave to add, alter, modify or withdraw any of the grounds of appeal on or before the date of hearing.

3. Apropos ground no. 6, the appellant challenged that the Assessment order was passed by the AO and so confirmed by Honourable CIT(A) in gross and serious violation of principles of natural justice without providing opportunity of confrontation at any stage of case and without fair consideration of the submission made, explanations offered, and the material available on record. However, briefly comparative facts of the all the appeals are summarised in tabular form as below:

Appeal No.	Assessee's Paper Book Page No.	Amount Disputed	Mode of transfer	Remarks
ITA No. 338/Jodh/2024	17	600000/-	Bank/cheque	Protective Assessment.
ITA No. 351/Jodh/2024	14	700000/-	Cheque	-do-
ITA No. 352/Jodh/2024	16	400000/-	Cheque	-do-
ITA No. 486/Jodh/2023	31 to 34	670000/-	Cheque	-do-
ITA No. 87/Jodh/2024	6	600000/-	Cheque	-do-
ITA No. 337/Jodh/2024	Application	600000/-	Bank	VSVS/Form-2


4. There was delay of 97 days in filing the appeal No. 338/Jodh/2024. However, considering the bonafide reason for the delay as explained by the assessee with support of the affidavit and no objection of the Ld. DR, the delay is hereby condoned, and appeal is admitted.
5. Having heard both the sides and perusal of the material on record, we find that the AO alleged that one Shri Vikram Anjana has channelised money through his proprietary concern M/s UB Investment by obtaining bogus accommodation entries/unsecured loans through various brockers/agents and the fund so raised were advanced to the key person Chetak Group. The appellant is one of the persons who has advanced money through account payee cheque to the same Shri Vikram Anjana whose proceeding are reportedly pending before the Settlement Commission.
6. The Ld. AR for the appellant explained the source of the disputed amount of Rs. 6,00,000/- was being received by A/c payee cheque (APB, Pg.6), through banking channel which she has advanced as creditor to Shri Vikram Anjana Proprietor concern M/s U.B Investment. However, the mode of receipt of the amount by cheque, itself is not sufficient to prove the source of the alleged



accommodation entry advanced to the U. B. Investment. Thus, Ld. CIT (A) has confirmed the finding of the AO as the information furnished by the appellant was not found sufficient to explain the source of investment of Rs. 6,00,000/- made in the U.B. Investment.

7. It is pertinent to mention that the AO has made this addition of Rs. 6,00,000/-, on protective basis by stating that this addition has been accepted by Mr Vikram Anjana before the settlement Commission. This fact is affirmed by the Ld. the CIT (A)'s in its decision wherein he concluded that the dismissal of the appeal of the assessee was subject to outcome of the order of the settlement Commission.


8. Considering the peculiar facts of the case, we are of the considered view that the appellant deserves one more opportunity of being heard as she has a good arguable case. In view of natural justice, we remand back the matter to the AO, to examine the issue afresh after granting adequate opportunity of being heard and taking into consideration the outcome of the proceeding pending in the case of Mr Vikram Anjana who has accepted the addition before the settlement Commission in whose hands substantive assessment is mad by the AO.



9. Thus, the impugned order is set aside and the matter is restored to the file of the AO to pass de novo assessment after granting adequate opportunity and considering the submissions of the assessee.

10. The issue involved in ITA Nos. 351/Jodh/2024; 352/Jodh/2024; 87/Jodh/2024 and 486/Jodh/2023 is similar, on identical facts to that of ITA 338/Jodh/2024 and therefore, our observation and finding given in 338/Jodh/2024 shall apply to the appeals in ITA Nos. 351/Jodh/2024; 352/Jodh/2024; 87/Jodh/2024 and 486/Jodh/2023, in *mutatis mutandis*, ordered accordingly.

11. In ITA No. 337/Jodh/2024, the appellant has opted for benefit under Direct Tax Vivad Se Viswas scheme 2024 to settle the disputed demand as evident from the copies of Form 2 to the effect of filing declaration made under DTVSVS 2024 and settlement of demand by Acknowledgement No. 1714198927, dated 27/04/2024 of designated authority. The Ld. DR has no objection to the request of the assessee. Under these set of facts, the instant appeal of the assessee is dismissed as withdrawn.



12. In the result, the appeals of the assesses in ITA Nos. 338/Jodh/2024; ITA Nos. 351/Jodh/2024; 352/Jodh/2024; 87/Jodh/2024 and 486/Jodh/2023 are allowed for statistical purposes and ITA Nos. 337/Jodh/2024 is dismissed as withdrawn.

Order pronounced on 30/10/2025 in the open court.

- Sd -

(LALIET-KUMAR)  
JUDICIAL MEMBER

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Dated : 30/10/2025

- Sd -

(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder  
Assistant Registrar,  
Income Tax Appellate Tribunal,  
Jodhpur Bench,  
Jodhpur.