

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2475/Chny/2025
निर्धारण वर्ष /Assessment Year: 2013-14

Ambience Management and The Income Tax Officer,
compliance Services Pvt. Ltd., **Vs.** Ward-1(1),
15, Dr. Radhakrishnan Road, Erode.
Teachers Colony,
Erode Collectorate S.O,
Erode – 638 011.
PAN: AALCA 1248A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri S. Bhupendran, Advocate
प्रत्यर्थी की ओर से /Respondent by : Ms. M. Subashri, Addl. CIT(virtual)
सुनवाई की तारीख/Date of Hearing : 19.11.2025
घोषणा की तारीख /Date of Pronouncement : 27.11.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2013-14 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 26.08.2025 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 of the Income-tax Act, 1961 (hereinafter "the Act") dated 29.09.2025.

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2. The A.O. reopened the assessment on the basis of information that the assessee-company had purchased an immovable property for a consideration of Rs. 2.80 Crores, but had not filed its return of income. The A.O. thereafter completed the assessment *ex-parte* u/s 147 r.w.s. 144 of the Act, making an addition of Rs. 2,80,00,000/- as unexplained investment. On appeal, the Ld. CIT(A) set aside the matter for a fresh assessment on the ground that the assessee was not provided proper opportunity to explain its case. However, in the impugned order, the Ld. CIT(A) in para 5 to 6.2 has narrated facts pertaining to some other case and set aside the assessment to the A.O. for *denovo* assessment.

3. At the outset, the Ld. Authorized Representative (A.R.) submitted that the assessee has not purchased any immovable property and that the alleged property said to have been purchased actually pertains to another assessee with a similar name, viz., M/s. Ambience Management Services Pvt. Ltd. (PAN: AABCM8825H), No. 29, Hospital Road, Malik's Building, 1st Floor, Bangalore. The Ld. A.R. further submitted that this information was obtained through CPGRAMS and was furnished before the Ld. CIT(A). However, the Ld. CIT(A) considered facts relating to some other case and wrongly set

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aside the matter to the A.O. The Ld. A.R. therefore requested that the addition be deleted, as the assessee is not involved in the alleged property transaction on the basis of which the addition has been made.

4. On the other hand, the Ld. Departmental Representative (D.R.) supported the orders of the lower authorities.

5. We have heard the rival submissions and perused the material available on record. The A.O. has made addition of Rs. 2.80 crores towards alleged purchase of an immovable property without mentioning the details of the property said to have been purchased. The assessee has now produced a copy of the sale deed obtained from the Income Tax Department through CPGRAMS, which clearly shows that the purchase of the property in question relates to M/s. Ambience Management Services Pvt. Ltd. (PAN: AABCM8825H). The sale deed is not in the name of the assessee, M/s. Ambience Management and Compliance Services Pvt. Ltd. (PAN: AALCA1248A). In view of the above, we restore the matter to the file of the A.O. with a direction to verify the facts and delete the addition in the hands of the assessee, in case the documents relied upon for

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making the addition do not pertain to the assessee. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 27th day of November, 2025 at Chennai.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 27th November, 2025.
EDN, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF