



**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DIESH MOHAN SINHA, JUDICIAL MEMBER**

&

SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

**आयकरअपीलसं./ITA No. 323/SRT/2025
(निर्धारणवर्ष / Assessment Year: (2017-18)
(Hybrid Hearing)**

Jayshree Viradiya 305, 3 rd floor, Sharda Apartment, Chandulal Sheths street, Saiyedpura, Surat- 395003.	Vs.	ITO ward 3(2)(9), Anavil Business Centre, Adajan Hazira Road, Adajan, Surat.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AGIPV9311R		
(Appellant)		(Respondent)

Appellant by

: Shri P M Jagasheth, CA

Respondent by

: Shri Ravi Kant Gupta, CIT(DR)

Date of Hearing

: 06/08/2025

Date of Pronouncement

: 04/11/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2017-18, is directed against the order passed by the National Faceless Appeal Centre (NFAC) CIT(A) dated 24.01.2025, which in turn arises out of an Assessment order dated 15.11.2019 passed by Assessing Officer under the Income Tax Act, 1961.



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

- 1. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs. 19,24,300/- on account of alleged cash deposit and other credits in a saving bank account treated as alleged unexplained money u/s.69A.rws u/s 115BBE The Income Tax Act, 1961.*
- 2. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in Confirming the action of the Assessing Officer has initiated penalty u/s 271AAC of Income Tax Act, 1961.*
- 3. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in Confirming the action of the Assessing Officer has on facts and in law in charging 234A, 234B, and 234C of the IT Act, 1961.*
- 4. It is therefore prayed that the above addition may please be deleted as learned members of the tribunal may deem it proper.*
- 5. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of the hearing of the appeal.*

3. Facts of the case:

During the A.Y 2017-18, appellant had made cash deposits in her bank account maintained at DENA BANK account no 111113023808. During the period of demonetization appellant made deposit of Rs.15,00,000/- in her bank account maintained at DENA BANK. Total amount to be credited in bank account was Rs.19,24,300/- including other credit entries other than deposit made during demonetization made during the year. Due to some abnormal reasons appellant failed to provide sources of above credit entries made in bank account due to this learned AO consider it all amount as unexplained money u/s 69A of Income



Tax Act 1961. And making addition with same amount. Subject to the above discussion, Total Income of the assessee is assessed u/s 144 of the Act as under:

Particulars	Amount
Income as per return of income	NIL
Addition: u/s. 69A(As discussed in para16)	Rs 19,24,300/-
Total Income	Rs 19,24,300/-

4. The assessee filed an appeal before the Ld. CIT(A), Which was dismissed by order dated 24.01.2025 by stating that no evidence of the said ITR V being sent to CPC within specified time.

5. The assessee is in appeal before this tribunal against the impugned order dated 24.01.2025.

5.1 The Ld. AR of the assessee prayed for one opportunity be given to him to explain his case before lower authority.

5.2 On the contrary Ld. DR of the revenue relied on the order of lower authority.

6. We have heard both the party and perused the material available on record. We note that The Ld. CIT(A) has dismissed the appeal on the issued of that the assessee failed to provide relevant documents during appellate proceedings. The Ld. CIT(A) further acknowledged that the return filed before him in the No equipment Pvt. Ltd. However, the assessee is a proprietorship concern. We have perused the assessment order of Ld. CIT(A) and paper submitted before us. We note that the return filed by assessee on 31.03.2017 E-filing No. 732170270310317 (placed on record). We further note that the assessment was completed exparte by the Ld. AO. Considering the facts available on record and argument provide by the assessee we are of the view that the case was not adjudicated properly. Therefore, we are of view to set aside the order of the lower authority and matter remit back to the file of Ld. AO.



7. In the result, The appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 04/11/2025.

Sd/-

**(BIJAYANANDA PRUETH)
ACCOUNTANT MEMBER**

Sd/-

**(DINESH MOHAN SINHA)
JUDICIAL MEMBER**

Rajkot

दिनांक/ Date: 04 /11/2025

(True copy)

Copy of the Order forwarded to

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

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat