



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. 247/RJT/2025

Assessment Year: (2019-20.)

Kiran Amishkumar Thakrar Prop. IRIS Corpotation, 39-A, Panchvati Society, Kalawad Road, Rajkot, Rajkot	Vs.	Income Tax Officer, Ward – 2(2)(1), Rajkot
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAATA9980H		
(Appellant)		(Respondent)

Appellant by : None
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 18/12/2025
Date of Pronouncement : 23/12/2025

आदेश / ORDER

Per, Dinesh Mohan Sinha, JM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2019-20, is directed against the order passed by the Learned Commissioner of Income Tax(Appeals), National Faceless Appeal Centre, Delhi [in short “the Ld. CIT(A)/NFAC”], dated 24.03.2025, which in turn arises out of an assessment order passed by Assessing Officer (in short “the AO”) u/s 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), vide order dated 28.03.2024.

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

1. The learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of reopening the 1 assessment and pass the order u/s.147 of the i t act whereby assessed the total income



of rs.55,79,230/- as against the returned income of rs.27,56,350/- it is totally wrong, unwarranted, unjustified and bad in law.

2. The learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of made the addition on account of on-money payment for purchase of flat of rs.26,72,880/- is treated as unexplained investment u/s.69 rws 115bbe of the i t act and added to the total income of rs.26,72,880/- it is totally wrong, unwarranted, unjustified and bad in law.

3. The learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of made the addition on account of disallowance of claim of deduction under chapter vi-a 80c of rs.1,50,000/- it is totally wrong, unwarranted, unjustified and bad in law.

4. The learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of mentioned the facts in body of order which is very far away from the truth and wrongly applied the section 115bbe fo the i t act and initiated the huge demand of rs.35,34,735/- it is totally wrong, unwarranted, unjustified and bad in law.

5. the learned commissioner of income tax (appeals), national faceless appeal centre as erred in confirming the action of the ssuming officer in respect of initiated the penalty proceedings u/s.271aac(1) of the it act it is totally wrong, unwarranted, unjustified and bad in law.

6. the learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of initiated the penalty proceedings u/s.270a of the i t act it is totally wrong, unwarranted, unjustified and bad in law.

7. the learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of initiated the penalty proceedings u/s.272a(1)(d) of the i t act it is totally wrong, unwarranted, unjustified and bad in law.

8. the learned commissioner of income tax (appeals), national faceless appeal centre has erred in confirming the action of the assessing officer in respect of charging the interest u/s.234a, b c of the i t act it is totally wrong, unwarranted, unjustified and bad in law.

9. your applicant reserves the right in addition or alteration in the grounds of appeal at the time of hearing

3. Brief facts of the case that the assessee is an individual and filed his return of income u/s 139 of the Act for the year under consideration on 23.10.2019 declaring therein total income of Rs. 27,56,350/-. This case was reopened after following due process as the assessee had made cash transaction for purchase of



office No.810 in Project name 'THE SPIRE' developed by M/s Buildcon Associates. Notice u/s. 148 dated 28.3.2023 was issued. Thereafter, notice u/s.143(2) and notices u/s. 142(1) were also issued calling relevant details and are available in e-filing portal. In the response to notice/s. 148, the assessee has filed his ROI. The assessee has shown business income.

After considering above reply of assessee, but due to discrepancy observed subsequently a show cause notice issued on 06/03/2024. In response to the above SCN, the assessee has not uploaded any reply in the given time frame. The assessing officer computed total income of the assessee are as follows:

	R/I as per return filed u/s.148 on 20.04.2023	27,56,350/-
Add:	Addition u/s.69 rws 115BBE for property	26,72,880/-
	Disallowance of claimed under chapter VIA	1,50,000/-
	Assessed Income	55,79,230/-

4. That the assessee filed an appeal against the order of the AO, before the Ld.CIT(A). That the Ld.CIT(A) dismissed the appeal of the assessee, observing as follows:

“5.5 Thus, it is very clear from the above table that the appellant has chosen not to submit anything in support of his various grounds of appeal. In such a scenario, I am of the considered opinion that the appellant does not have anything to say or have anything to offer to the appellate authority in support of his various grounds of appeal, and thus, that the appellant does not want to press any of the grounds of appeal. In absence of any material, arguments or submission from the appellant, I am left with the documents and facts available on record to base my judgement. And these are primarily the assessment order passed by the AO. Accordingly, after due and careful consideration of the matter, I do not see any reason to interfere with the findings of the AO as enumerated in the assessment order.

5.6 I, therefore, dismiss all the grounds of appeal filed by the assessee.

6. In the result, the appeal is dismissed.”



5. That the assessee filed an appeal against the impugned order of the Ld.CIT(A), before this Tribunal.

6. During the course of hearing, the Ld.AR of the assessee submitted that the Ld.AR of the assessee prayed that one more opportunity may kindly be given to the assessee to explain the case before the lower authorities.

7. On the other hand, the Ld.DR for the revenue relied on the order of the Ld.CIT(A).

8. We have heard both the parties and perused the material available on record. We note that the notices dated 21.10.2024, 14.11.2024, 24.11.2024, and 24.02.2025 have been issued by the Ld.CIT(A) to submit the documents in support of the case. Since, the appellant did not comply with terms of notice. It is now a well settled principles which find its expression in the latin maxim "*Vigilantibus non dormientibus jura subveniunt*". It means that the law assists those who are vigilant about their rights and not those sleep over their rights. This maxim and guiding principle have been affirmed and reaffirmed in various higher courts, including in the Supreme Court of India in innumerable cases. We further note that the assessee has not made the compliance with the notices for hearing issued by the Ld. AO. We note that the assessee has not gave due care and attention to the case and negligent in pursuing the case before the AO, for this non-cooperative attitude in pursuing the case. We direct the assessee to deposit a cost of Rs.10,000/-, and the same is to be deposited with Prime Minister Relief fund (Government of India), within 10 days from today, and the receipt is to be submitted with the Registrar of this Tribunal. Keeping in view of the above facts and circumstances of the case, and in the interest of justice, we grant an opportunity to the assessee to present his case before the AO. We set aside the order of lower authority and remit the matter back to the file of the AO for fresh



adjudication on merit after giving due opportunity to the assessee of being heard.,
in accordance with law.

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

Order is pronounced in the open court on 23/12/2025.

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

Rajkot

दिनांक/ Date: 23/12/2025

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

//True Copy//

Sd/-
(Dinesh Mohan Sinha)
Judicial Member

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot