

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ 'एस.एम.सी', सूरत ।
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH 'SMC', SURAT

[conducted through Virtual Court at Ahmedabad Benches, Ahmedabad]

श्री संजय गर्ग, न्यायिक सदस्य के समक्ष।
Before Shri Sanjay Garg, Judicial Member

आयकर अपील सं./ITA No.783/SRT/2025
निर्धारण वर्ष /Assessment Year : 2017-18

Savita Heman Rathod K - 2001 New T.t. Market Ring Road Surat - 395 001	<u>बनाम/</u> <u>v/s.</u>	The Income Tax Officer Ward-2(3), Surat - 395 002
स्थायी लेखा सं./PAN: AAWPR 6274 M		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Shaunak R. Zaveri, CA	
Revenue by :	Shri Ajay Uke, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 08/01/2026
घोषणा की तारीख /Date of Pronouncement: 19/01/2026

आदेश/ORDER

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 28/05/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2017-2018.

2. The assessee, in this appeal, has taken following grounds of appeal:

"1.0 That on the facts and in the circumstances of the case, the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as Ld. CIT(Appeals)] was not justified and grossly erred in confirming the action of the A.O. in confirming the order passed u/s. 147 r.w.s 144B of the LT. Act, 1961 which is incomplete and also bad on facts.

2.0 That on the facts and in the circumstances of the case, the Ld. CIT(Appeals) was not justified and grossly erred in confirming the action of the A.O. in by accepting

the addition of Rs. 5,00,000/- on account of loan treated as unexplained money u/s. 69A of the Act.

3.0 That the appellant craves leave to add, to amend, modify, rescind, supplement or alter any of the grounds stated here-in-above, either before or at the time of hearing of this appeal."

3. At the outset, the Ld. Counsel for the assessee has invited my attention to the impugned order of the Assessing Officer (AO) to submit that, in this case, the assessment of the assessee was reopened by the AO on the ground that during the assessment proceedings in the case of one M/s.Jaymangal Realities, it was found that the said assessee had accepted unsecured loans from various persons and the name of the assessee also figured therein and it was shown that the assessee had advanced an unsecured loan of Rs.8,00,000/- to the said party. On the basis of said information, the assessment of the assessee was reopened by the AO.

4. The sole information, that the assessee had advanced an amount of Rs.8 lakhs as unsecured loan, cannot be said to be an information on the basis of which the AO can form the belief that the income of the assessee has escaped assessment. Reopening of the assessment in this case is, therefore, bad in law. Accordingly, the impugned assessment order passed u/s.147 of the Act is hereby quashed.

4. In the result, the appeal of the assessee stands allowed.

Order pronounced in the Open Court on 19/01/2026.

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 19/01/2026
टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,सूरत /AR, ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Surat/Ahmedabad