

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.2163/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2016-17

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|---|-----------------------------|---------------------------|
| Mangala Dharmeshkumar Sharma Block C-102, Ratnakar-3 Opp. Shaswat Bungalows Pernatirth Derasar Road Manekbag S.O. Ahmedabad - 380 015 | <u>बनाम/</u> <u>v/s.</u> | The ITO Ward-3 (3)(20) |
| स्थायी लेखा सं./PAN: FSBPS 7055 H | | |
| (अपीलार्थी/ Appellant) | | (प्रत्यर्थी/ Respondent) |
| Assessee by : | Shri Kirit B. Soni, AR | |
| Revenue by : | Shri Arvind Kumbhare, Sr.DR | |

सुनवाई की तारीख/Date of Hearing : 21/01/2026
घोषणा की तारीख /Date of Pronouncement: 28/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

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 28/06/2024 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2016-17.

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

"1. The Hon'ble CIT(A) has erred in law and fact by not considering the evidences placed during appeal proceedings rebutting the addition made by A.O u/s 68 in spite of providing the required legitimate evidences of all cash deposits deemed as income by A.O along with relevant enclosures violating principles of Natural Justice and ignoring the genuine transactions made by the assessee.

2. The Hon'ble CIT(A) has erred in law and fact by not considering the evidences placed during appeal proceedings rebutting the addition made by A.O u/s 69A in spite of providing the required legitimate evidences of all Bank credits deemed as income by A.O along with relevant enclosures violating principles of Natural Justice and ignoring the genuine transactions made by the assessee.

3. The Hon'ble CIT(A) has erred both in law and on facts by overlooking vital evidences apparent on record while passing the appellate order, particularly the receipt of ₹1,55,328 from sundry debtors as clearly reflected in the cash book. Furthermore, the Hon'ble CIT(A) failed to take into account the amounts of ₹2,50,000 pertaining to RTGS return, ₹1,00,000 relating to cheque return, and ₹50,000 representing internal bank transfer, thereby rendering order erroneous and unjust.

4. The Hon'ble CIT(A) has erred both in law and on facts by failing to appreciate and acknowledge the receipts classified as unsecured loans aggregating to ₹48,80,000, which were duly received through banking channels/RTGS. The appellant had furnished necessary details and evidences substantiating the genuineness and source of such loan transactions; however, the same were ignored while passing the appellate order, rendering the conclusion unjust and unsustainable.

5. The Hon'ble CIT(A) erred in law and on facts by disregarding the receipts from sale of gold and gifts aggregating to ₹17,70,000, despite the availability of confirmation letters from buyers and duly executed gift deeds. The assessment unit made the addition obtaining confirmations from the without buyers under section 133(6) of the Income Tax Act, 1961, and the same was not properly examined or rebutted at appellate stage.

6. The assessee craves leave to add/alter any of the grounds of appeal."

3. At the outset, the Ld. Counsel for the assessee has invited our attention to the impugned order of the Ld. CIT(A) to submit that the Ld. CIT(A) has disposed of the appeal of the assessee in a summarily manner without even

considering the submissions made by the assessee. The Ld. Counsel submitted that the assessee had uploaded his submissions on the ITD Portal from time-to-time which have been totally ignored by the Ld. CIT(A). He, in this respect, has relied upon various documents to show that he has duly furnished the relevant evidences and explanations before the Ld. CIT(A).

4. The Ld. DR, on the other hand, could not rebut the aforesaid factual position on record.

5. In view of this, the impugned order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld. CIT(A) for decision afresh on merits, after giving due opportunity to the assessee to present his case after duly considering the submissions and explanations, if any, furnished by the assessee.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 28/01/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

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

अहमदाबाद / Ahmedabad, दिनांक / Dated 28/01/2026

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 ,अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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