



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. 475/RJT/2025

Assessment Year: (2018-19)

Ajara Parshwanathji Panchtith Jain Karkhana Pedhi Ajara Parshwanathji Jain Derasar, Vasa Chowk, Una, Junagadh (guj) - 362560	Vs.	ITO Exemption, wd- 2, IT-Office, New Aayakar Bhavan, Vatiaka, Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAATA9980H		
(Appellant)		(Respondent)

Appellant by : Shri G.R. Sanghvi, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 18/12/2025
Date of Pronouncement : 22/12/2025

आदेश / ORDER

Per, Dinesh Mohan Sinha, JM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2018-19, 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 06.06.2025, which in turn arises out of an assessment order passed by Assessing Officer (in short ‘the AO’) u/s 143(3) r.w.s. 143(3A) and 143(3B) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), vide order dated 13.04.2021.

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



- “1. That the learned AO has grievously erred in assessing the returned income of Rs. Nil, at Rs.91,00,000/-.*
- 2. that the appellat craves for leave and add, amend, and/or modify the grounds of appeal.”*

3. Brief facts of the case that the Assessee is a Trust and e-filed its return of income on 31.10.2018 showing income of Rs. Nil. The case has been selected for complete Scrutiny through CASS for accumulation of income by Trust. The CASS reason was examined with available records. The assessee trust has set apart/ accumulated of Rs.91,00,000/- a part of its receipts for the following purposes.

- i. Derasar Jinodhar Jogwai Fund - Rs. 31,00,000/-
- ii. Navi Dharmshala Bandhkam Jogwai Fund- Rs.60,00,000/-.

4. The assessee was asked to furnish the details of receipts and payment account, income and expenditure account, investment of accumulated fund etc., for the purpose of ascertaining whether the assessee has made investments in accordance with the modes specified u/s 11(5) of the Income Tax Act. The assessee has not furnished any details. Hence the amount accumulated/set apart by the assessee trust is not treated as "Accumulation of income" and is taxed accordingly. In view of the above, the assessment is completed u/s. 143(3) of the Income Tax Act as under:

Returned income	- NIL
Add: As discussed above	- Rs.91,00,000
Assessed income	- Rs.91,00,000

5. 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:



“8. In the present case, appellant has been provided more than sufficient opportunity but appellant failed to submit any submission or evidence during appeal proceedings in support of grounds of appeal as well as statement of facts, and remained non-compliant, therefore, in view of the above, I am constrained to uphold the order of the AO in absence of any supporting evidence, document presented by the appellant.

9. In the result, the appeal of the assessee is dismissed.”

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

7. 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.

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

9. We have heard both the parties and perused the material available on record. We note that the notices 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. 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 given due care and attention to the case and negligent in pursuing the case before the AO as well as Ld.CIT(A). for this non-cooperative attitude in pursuing the case. We direct the assessee to deposit a cost of Rs.500/-, 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, 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.

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

Order is pronounced in the open court on 22/12/2025.

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

Rajkot

दिनांक/ Date: 22/ 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