

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT &  
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

ITA No.1814/Ahd/2025  
(Assessment Year: 2012-13 )

Jigneshkumar Takhetsinh Vaghela Plot No.583/2, Sector 4 C Bear Goga Naharaj Temple Gandhinagar - 382 006 <b>[PAN: AGCPV 2135 R]</b>	Vs.	The ITO Ward-1(2)(1) Vadodara - 390 007
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri P.B. Parmar, AR	
<b>Respondent by:</b>	Ms. Ketaki Desai, Sr.DR	
<b>Date of Hearing</b>	10/02/2016	
<b>Date of Pronouncement</b>	11/02/2016	

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay condoned.**

This appeal is filed by the Assessee against the appellate order dated 17/12/2024 passed by the Commissioner of Income Tax(A), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "the Ld. CIT(A)"] relating to the Assessment Year (AY) 2012-13.

2. The assessee has raised the following grounds of appeal:

*"1. The Ld. CIT(A) has erred, both in law and on facts, in passing ex-parte order which is in gross violation of the principles of natural justice.*

*2. In the facts and circumstances of the case, action of reopening the case under section 147 of the Act is not justified in the eye of law.*

3. The Ld. CIT(A) has erred, both in law and on facts, in confirming addition of Rs.14,62,000/- made under section 69A of the Act in respect of deposits in the bank account.

4. Both, AO & CIT(A), have erred in passing the impugned orders without properly appreciating facts of the case, submissions of the assessee and documentary evidences available on record in the correct perspective.

5. The Ld. CIT(A) has erred in law and on facts of the case in confirming levy of interest u/s. 234A/B/C/D of the Act.

6. The Ld. CIT(A) has erred in confirming action of initiation of penalty proceedings under section 271(1)(c) of the Act.

7. The appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal."

3. The brief facts of the case are that the assessee is an individual and did not file his return of income. The case was reopened u/s.147 of the Income Tax Act, 1961 (for short "the Act") on the ground that cash deposit of Rs.14,62,000/- made in the Savings Bank Account of the assessee with State Bank of India, Infocity, Gandhinagar Branch. In spite of service of notices, the assessee failed to appear, which has resulted in passing the *ex-parte* re-assessment order assessing the total income of Rs.14,62,000/-.

4. Aggrieved assessee, filed the appeal before the Ld. CIT(A) and produced bank statement, however, neither appeared nor filed any written submission before the Ld. CIT(A), which has resulted in dismissing the appeal *ex-parte*.

5. After hearing both the parties and on perusal of the records, it is observed that despite of repeated notices, the assessee did not furnish any submission, information or documents or requisite details or explanations before the Ld. AO. Consequently, the Ld. CIT(A), based on the material available on record, upheld the action of the Assessing Officer and dismissed the appeal of the assessee. Before us, the Ld. Counsel for the assessee submitted all necessary details along with Affidavit,

clarifications, and explanations. The assessee has proved the genuineness of the cash deposits along with documentary evidences, such as, Bank pass-book, copy of cash book, etc. Hence, we are declined to uphold the order of the Ld. CIT(A) and allow the appeal of the assessee.

6. In the result, the appeal of the assessee is allowed.

**The order is pronounced in the open Court on 11/02/2026**

Sd/-  
(T.R. SENTHIL KUMAR)  
JUDICIAL MEMBER

Sd/-  
(DR. B.R.R. KUMAR)  
VICE-PRESIDENT

Ahmedabad; Dated 11/02/2026  
tc nair

**आदेश की प्रतिलिपि ँ ग्रेषित / 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,

//True Copy//

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आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad