

**IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No. 2191/Ahd/2025
(Assessment Year: 2012-13)

Munir Usmanbhai Ghanchi, 16-A, Nirbhaynagar Society, Opp. Govt. F Colony, Shah e Alam Roza, Ahmedabad-380028 [PAN : ATUPG 9432 H]	Vs.	Income Tax Officer, Ward - 6(1)(1), Ahmedabad
(Appellant)	..	(Respondent)
Assessee represented by :	Shri Tej Shah, AR	
Revenue represented by:	Shri Uday Kakne Kishanrao, Sr DR	
Date of Hearing	10.02.2026	
Date of Pronouncement	11.02.2026	

ORDER

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

Delay condoned.

This appeal has been filed by the assessee against the order of the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as "CIT(A)" for short) dated 15.07.2025, passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2012-13.

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

"1. The CIT(A) erred in law and in the facts of the case in confirming the order of the Assessing Officer in exercising jurisdiction u/s 147 of the Act.

2. The CIT(A) erred in law and in the facts of the case in confirming the order of the Assessing Officer in making addition of Rs.1,50,70,000/- u/s 68 of the Act."

3. The assessee, in this case, neither appeared before the Assessing Officer nor filed a return in response to the notice issued u/s 148 of the Act. Further, the

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assessee failed to appear before the Ld. CIT(A) inspite of a number of notices issued.

4. Before us, the Ld. Counsel for the assessee pleaded that, if given an opportunity, due compliance would be made before the Assessing Officer where the primary default occurred. The ld. Counsel for the assessee has fairly agreed for the payment of Rs.10,000/- [Rs. Ten Thousand Only] to the Prime Minister's Relief Fund [PMRF] towards the cost incurred by the Revenue. The assessee is directed to deposit the said amount in the Prime Minister's Relief Fund and produce the receipt of the same before the Assessing Officer, who shall undertake the assessment proceedings *de-novo*.

5. In the result, the appeal of the Assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 11.02.2026

Sd/-

(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad; Dated 11/02/2026

**btk

Sd/-

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

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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad