

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

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

**ITA No.2138/Ahd/2025  
ITA No.2340/Ahd/2025  
(Assessment Year : 2013-14)**

Vikul Panchal Avadh Residency Bungalow No.32 Opp. RAF Camp Sardar Patel Ring Road Vastral - 382 418	Vs.	The ITO Ward-3(2)(10) Ahmedabad - 380 014
<b>PAN No. : AITPP 8717 A</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Assessee by :</b>	Ms. Apporva Bhardwaj, AR
<b>Revenue by :</b>	Shri Uday Kakne Kisanrao, Sr.DR

<b>Date of Hearing</b>	09/02/2026
<b>Date of Pronouncement</b>	11/02/2026

O R D E R

**PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER:**

These two appeals are filed by the assessee as against separate appellate orders dated 26/08/2025 and 22/09/2025 passed by the Ld.Commissioner of Income Tax (Appeals), [CIT(A) in short] National Faceless Appeal Centre, arising out of the reassessment order passed u/s.147 r.w.s.144 of the Income Tax Act, 1961(hereinafter referred to as "the Act") and penalty u/s.271(1)(c) of the Act, relating to the Assessment Year (AY) 2013-14.

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2. The Registry has noted that the delay of 13 days in filing the appeal in ITA No.2138/Ahd/2025. The assessee explained that being *ex-parte* orders before the lower authorities, he was in search of new Tax Consultant, which has caused a delay of 13 days for filing the appeal, thereby requested to condone the delay.

3. The DR has no serious objection in condoning the delay of 13 days and we hereby condone the delay.

4. The brief facts of the case are that the assessee is an individual filed his return of income for AY 2013-14 on 30/11/2013 declaring total income of Rs.12,95,510/-. The return was processed u/s.143(1) of the Act, then based on the Investigation Wing report, that the assessee entered into financial transaction with foreign entities and received a sum of Rs.39,99,642/- which is not offered for taxation. Therefore, the assessment was reopened by issuing a notice u/s.148 of the Act on 28/03/2019. The assessee has neither replied nor filed Return of Income in response to the notice u/s.148 of the Act, which was resulted in passing *ex-parte* re-assessment order making addition of Rs.39,99,642/-.

5. Against the order of the Ld. CIT(A), assessee is in appeal before us with the following grounds of appeal:

*"1. That the Ld. National Faceless Appeal Centre has erred in law and on facts while refusing to condone the delay in filing Form 35 and thereby denying an opportunity of being heard to the*

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*appellant without appreciating the genuine and reasonable cause for such delay. As such, the order may please be set aside to the Ld. AO for providing fair opportunity to the Appellant.*

*2. That the Id. National Faceless Appeal Centre has erred in law and on facts of the case while completing the appellate proceedings without appreciating that the Id. AO has concluded the assessment u/s 147 r.w.s. 144 of the Act i.e. the best judgement assessment. The Id. CIT(A) has erred in law while not permitting the Appellant to submit additional evidences during the appellate proceedings. Hence, the completion of proceedings without providing proper opportunity to assessee is bad in law and causes undue hardship to assessee. As such, the case may please be set aside before the ld. AO for providing fair opportunity to the assessee.*

*3. That the Ld. NFAC has erred in law and on facts of the case while conforming the addition made by the Ld. AO without appreciating that the receipts of Rs.39,99,642/- were duly accounted for and disclosed in the audited financial statements for the relevant assessment year. The addition, being based on a misappreciation of facts and resulting in double taxation of the same income, is unjustified and bad in law. As such, the addition of Rs.39,99,642/- may please be deleted..*

*4. That the appellant craves leave to add, alter OR DLEETE any ground of appeal during the course of hearing.”*

6. The Ld. Counsel appearing for the assessee submitted that one more opportunity may be given to the assessee, so that all necessary details can be filed before the authorities-concerned and the assessee has prepared to co-operate with the Department.

7. Recording the above statement of the Ld. Counsel for the assessee, the orders passed by the lower authorities are hereby set aside to the file of the Jurisdictional Assessing Officer (JAO) and direct to pass an order on merits by giving one more opportunity of hearing to the assessee. Needless to state that the

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assessee should make use of this final opportunity and file all the relevant material/documents before the JAO to pass order on merits.

8. In the result, the appeal (ITA No2138/Ahd/2025) filed by the assessee is allowed for statistical purposes.

**ITA No.2340/Ahd/2025**

9. This appeal of the assessee is against the penalty levied u/s.271(1)(c) of the Act. Since the quantum appeal in ITA No.2138/Ahd/2025 is set aside to the file of the JAO, the penalty levied in this appeal is hereby cancelled. However, liberty is given to the JAO to proceed with fresh penalty proceedings in accordance with the provisions of law. Thus, this appeal is allowed.

10. In the combined result, the appeal of the assessee in ITA No.2138/Ahd/2025 is allowed for statistical purposes, whereas, the appeal of the assessee in ITA No.2340/Ahd/2025 is allowed.

<b>This Order pronounced in Open Court on</b>	<b>11/02/2026</b>
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Sd/-  
( **DR. BRR KUMAR** )  
**VICE PRESIDENT**

Ahmedabad; Dated 11/02/2026

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

T.C. NAIR, Sr. PS

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The Concerned CIT
4. The CIT(A)-(NFAC)
5. The / DR, ITAT, Ahmedabad
6. Guard file.

सत्यापित प्रति //True Copy//

BY ORDER,

(Dy./Asstt.Registrar)

**ITAT, Ahmedabad**