

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "SMC" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 1029/Ahd/2025  
Assessment Year: 2012-13**

Shantaben Joitaram Patel 11 Suryaansh Vedula Bungalow, Chandkheda, Ahmedabad-382424 Gujarat, India  <b>PAN: AEAPP8769F (Appellant)</b>	Vs	The ITO, Ward-5(3)(2), Ahmedabad (Old Ward-5(3)(3), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri M S Chhajer, A.R.  
Revenue Represented: Shri Suresh Chand Meena, Sr.D.R.**

Date of hearing : 18-02-2026  
Date of pronouncement : 20-02-2026

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against appellate order dated 11-03-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the exparte reassessment order passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2012-13.

2. Brief facts of the case is that the assessee is a retired Teacher aged about 76 years old. The assessee is a widow and her sons and daughter migrated to Canada in 2004 and was staying in India alone till 2012. Since assessee being a retired person and no taxable income not filed the Return of Income for the Asst. Year 2012-13. During the Financial Year 2011-12, the assessee sold out her old house and purchased a new house for a consideration of Rs.42,00,000/- Since the assessee has not filed the Return of Income and made investment in immovable property of Rs.42,00,000/-, the assessment was reopened by issuing a notice u/s. 148 of the Act.

2.1. During the course of reassessment proceedings, the assessee produced documents to the extent of Rs. 28,00,000/- for the purchase of immovable property, therefore the A.O. made addition on the balance amount Rs.14,00,000/- as undisclosed investment.

3. Aggrieved against the reassessment order, the assessee filed an appeal before Ld. CIT(A) wherein additional documents were filed Ld. CIT(A) called for Remand Report from the A.O. and confirmed the addition made by the assessing officer.

4. Aggrieved against the appellate order, assessee is in appeal before us raising the following Grounds of Appeal:

*1. The order passed by the Ld. CIT(A) is against the law, equity and principle of natural justice.*

*2. The Ld. CIT(A) has erred in law and on facts in upholding the addition made of Rs.14,00,000/- by Ld. A.O.*

*3. The appellant craves liberty to add, amend, alter or modify all or any grounds of appeal before final appeal.*

5. Ld. Counsel submitted referring to Dena Bank account of the assessee wherein sale consideration of Rs.5,00,000/- Rs. 4,00,000/- received by the assessee on 28-01-2011 and 22-02-2011 on sale of old house and claimed that one more opportunity be given to the assessee to explain the details before the Ld. A.O. Similarly the source of assessee's son, Axis Bank account is required to be explained before the assessing officer and relied upon the Bank Statements as well as the unregistered Sale Deed.

6. Considering the submission of the assessee and non-filing of the return, we hereby impose a cost of Rs.5,000/- payable by the assessee to the Income Tax Department within two weeks of receipt of copy of this order and produce the cost payment challan to the JAO. Thus the orders passed by the Lower Authorities are hereby set-aside with the direction to the Jurisdictional Assessing Officer to pass order on merits after considering the documents and details to be filed by the assessee. Needless to say the assessee should make use of this final opportunity of hearing and cooperate with the Jurisdictional Assessing Officer for passing order on merits of the case.

7. In the result, the appeal filed by the Assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 20-02-2026

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER** *True Copy*  
**Ahmedabad : Dated 20/02/2026**

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

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद