

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "A" BENCH

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

**ITA No: 2300/Ahd/2025
Assessment Year: 2016-17**

Rushina Vikram Desai 4, Preyesh Bungalow, Opp. Rushil Bungalow, Bodakdev, Ahmedabad-380054 Gujarat PAN: BLVPD4194D (Appellant)	Vs	The ITO, Ward-3(3)(2), Ahmedabad (Respondent)
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**Assessee Represented: Shri Sunil Talati, A.R.
Revenue Represented: Shri Kalpesh Rupavatia, Sr.D.R.**

Date of hearing : 19-02-2026
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 11-09-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2016-17.

2. The Grounds of Appeal raised by the Assessee are as follows:

Your appellant being aggrieved by the Order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Assessment Centre (NFAC), Delhi u/s. 250 of the Income Tax Act, 1961 ('the Act'), presents this appeal against the same on the following amongst other grounds.

1. The Ld. CIT(A) has grossly erred in passing the appellate order u/s 250 of the Act without appreciating the correct facts and circumstances of the appellant's case. While disposing of the appeal filed against the assessment order passed u/s 143(3) of the Act, the Ld. CIT(A) has erroneously incorporated and discussed the facts, grounds, and issues pertaining to the reassessment order passed u/s 147 r.w.s. 144 of the Act, instead of the assessment framed u/s 143(3) of the Act in the case of your appellant. The impugned order so passed by Ld. CIT(A) u/s 250 of the Act thus suffers from a fundamental factual error and non-application of mind rendering it invalid, non-speaking, and liable to be quashed.

2. Without prejudice to the above, the Ld. CIT(A) has erred in making addition amounting to Rs.98,57,600/- to the income of the appellant by treating the bonafide exemption claimed u/s 10(1)/ 10(37) of the Act to be in the nature of business profit. The impugned addition so confirmed by Ld. CIT(A) deserves to be deleted.

3. The Ld. CIT(A) has erred in denying the exemption claimed by the appellant u/s. 2(14) of the Act amounting to Rs.98,57,600/- on sale of Rural Agricultural Land. It is submitted that under no circumstances the Gain on sale of Rural Agricultural Land be treated as business profit as there was no intention or profit motive of appellant to carry out activities of trade or business through purchase and Sale of Rural Agricultural land as alleged by Ld. CIT(A). The same be held now.

4. The Ld. CIT(A) has erred in making addition u/s. 69B of the Act amounting to Rs.3,00,000/- as unexplained investment without giving opportunity of being heard. It is submitted that the order passed is totally incorrect and illegal and the entire addition made on account of on-money be deleted.

5. The order passed by the Ld. CIT(A) is bad in law and contrary to the provisions of law and facts. It is submitted that the same be held so now.

6. Your appellant craves leave to add, alter, and/or to amend all or any of the grounds before the final hearing of the appeal.

3. At the outset, Ld. Counsel for the assessee submitted that there was reopening of assessment for the very same Asst. Year 2016-17 against which appeal was filed by the assessee, whereas Ld. CIT(A) passed appellate order dated 19-08-2025, the same order is mistakenly passed as against this regular assessment order u/s. 143(3) of the Act. Therefore requested to set-aside the above appellate order with a direction to pass fresh appellate order as against the

appeal filed against the regular assessment made u/s. 143(3) of the Act.

3. Ld. CIT-DR appearing for the Revenue fairly admitted that it is a cut and paste order mistakenly passed by the appellate authority with same name and assessment year of the assessee.

4. We have perused the Grounds of Appeal raised by the assessee before Ld. CIT(A) which is against u/s. 143(3) order and against the addition of Rs.98,57,600/- claimed as exempt u/s. 10(1)/10(37) of the Act. Whereas the issue in reassessment order is addition of Rs.50,91,233/- as the loan transaction was not genuine and addition made u/s. 69 r.w.s. 115BBE of the Act. Ld. CIT(A) dismissed the appeal filed by the assessee vide order dated 19-08-2025 which is the subject matter of appeal pending before this Tribunal in ITA No. 1884/Ahd/2025 for the very same Asst. Year 2016-17. Thus, we hereby set-aside the impugned order dated 11-09-2025 passed by Ld. CIT(A) with a direction to give proper opportunity of hearing to the assessee and decide the matter on merits of the case.

5. 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