

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

**Before Ms. Suchitra Kamble, Judicial Member**

**ITA No. 640/Ahd/2025  
Assessment Year 2017-18**

Ramanbhai Shivabhai Parmar, Vadadala Lat Vadala, Balasinor Mahisagar Kheda-388255 PAN: CHBPP0225L (Appellant)	Vs	The Income Tax Officer, Ward-1, Lunawada (Respondent)
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**Assessee by: Shri Divyang Shah, A.R.  
Revenue by: Ms. Ketaki Desai, Sr. D.R.**

Date of hearing : 24-12-2025  
Date of pronouncement : 25-02-2026

**आदेश/ORDER**

This is an appeal filed against the order dated 20-03-2025 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2017-18.

2. The grounds of appeal are as under:-

*"1. Whether, on facts and in circumstances of the case and in law, Ld. CIT(A) erred in confirming addition of Rs. 16,00,000/- as unexplained money u/s 69A of the act/-?"*

*2. Whether, on facts and in circumstances of the case and in law, Ld. AO erred in issuing notice u/s. 143(2) of the act?"*

*Further, appellant craves leave to add, amend, alter or withdraw all or any ground of appeal.*

3. The assessee filed return of income on 16-01-2018 declaring total income of Rs. 25,640/-. The case of the assessee was selected for limited scrutiny. Despite giving statutory notices, the assessee did not file written submission. But on 14-11-2019, the assessee filed reply. The Assessing Officer after receiving information/s. 133(6) from the banks of the assessee observed that the assessee maintained bank account and deposited aggregate cash of Rs. 16 lacs for assessment year 2017-18. The cash deposits during the demonetization period i.e. 09-11-2016 to 31-12-2016 was Rs. 16 lacs in total in two bank accounts. After perusal of the assessee's reply, the Assessing Officer held that in absence of any documentary evidences and supporting details, the cash deposited during demonetization period is unexplained cash deposits and made addition of Rs. 16 lacs u/s. 69A of the Act.

4. The assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The ld. A.R. submitted that the assessee did not receive notice of hearing issued by the CIT(A) and therefore could not respond the queries raised by the CIT(A). The ld. A.R. submitted that when the assessee received the notice u/s. 250 on correct email id, the assessee could not get sufficient time to file the submissions before the CIT(A). The ld. A.R. submitted that the assessee owned an agricultural land and thus agricultural produce was sold during the assessment period. The assessee is owning reasonable amount of land i.e. approximately 6 Hectare, 101 Are & 181 Centiare. The ld. A.R. submitted that the assessee be given opportunity to file the details before the Revenue.

6. The ld. D.R. submitted that the assessee despite giving proper opportunity has not filed the details of agricultural produce either before the Assessing Officer or before the CIT(A). Thus, the ld. D.R. submitted that the addition was rightly confirmed by the CIT(A).

7. Heard both the parties and perused all the relevant material available on record. It is pertinent to note that the evidences related to sales bills for cotton for the relevant assessment year was not produced by the assessee either before Assessing Officer as well as before the CIT(A). At this juncture, the assessee before us has given land holding as well as details related to the agricultural produce at page nos. 81 to 91 of the paper book. These documents needs to be verified. Therefore, the matter is remanded back to the file of the Assessing Officer for proper verification of the evidences and directing the Assessing Officer to adjudicate the issues on merit. The assessee be given opportunity of hearing by following principles of natural justice.

8. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25-02-2026

**Sd/-**  
**(Suchitra Kamble)**  
**Judicial Member**

a.k.

**Ahmedabad : Dated 25/02/2026**

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