

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: DR. BRR Kumar, Vice President  
And Shri T. R. Senthil Kumar, Judicial Member**

**ITA No: 2633/Ahd/2025  
Assessment Years: 2018-19**

Shri Bhadrawadi Krushi Vikas Seva Sahkari Mandali Limited Shri Bhadrawadi Krushi Vikas Seva Sahkari Madal At. Bhadrawadi Botad, Botad-364710 Botad, Gujarat <b>PAN: AAMAS7231E</b> <b>(Appellant)</b>	Vs	Income Tax Officer Ward-1(10), Bhavnagar  <b>(Respondent)</b>
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**Assessee Represented: Adjournment Application filed  
Revenue Represented: Shri Kamal Deep Singh, Sr. D.R.**

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

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against the appellate order dated 16-09-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the 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 2018-19.

2. The registry has noted that there is delay of 27 days in filing the above appeal. The assessee explained that is an Association of Farmers who are not familiar with filing in online portal, email receipt of orders which has caused the delay of 27 days in filing the appeal and requested to condone the same. Considering the submission, the delay of 27 days in filing the appeal is hereby condoned.

3. Brief facts of the case is that the assessee is an Association of Persons engaged in granting loans to Farmer who are members of the assessee Society. The assessee Society made cash deposit of Rs.56,78,000/- in its bank account with Bhavnagar District Cooperative Bank and not filed the Return of Income. Therefore the assessment was reopened by issuing a notice u/s. 148 dated 30-03-2022. In response, the assessee Society not filed return since the Secretary of the Society expired on 21-07-2022. Further final show cause notice dated 20-01-2023 and 09-02-2023 were not responded by the assessee Society which has resulted in passing exparte assessment order and adding the cash deposit amounting to Rs.56,78,000/- u/s. 69A of the Act and demanded tax thereon.

4. Aggrieved against the reassessment order, assessee filed an appeal before Ld. CIT(A) who was also dismissed the same without considering the written submissions dated 01-09-2025 filed by the assessee.

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

1. That the CIT Appeals while issuing his order dated 16.09.2025 has erred in law and on the facts as CIT(A) has mentioned that the appellant has not submitted any evidences in support of the cash receipts by the depositor however, a detailed written submission was submitted to CIT(A) on 01.09.2025 vide portal acknowledgement no 253492501010925 and 253403071010925 which has not been considered by the CIT(A) as in the order of CIT(A) nowhere there is a mention of Appellant's said written submission dated 01.09.2025.
  2. That the CIT Appeals while issuing his order dated 16.09.2025 has erred in law and on the facts as CIT(A) has mentioned that in the explained situation the assessee failed to submit valid and cogent reason for the cash deposits of Rs.56,78,000/- and hence, the entire cash deposits of Rs. 56,78,000/- is disallowed u/s.69A of the Income Tax Act to be taxed under the provisions of section 115BBE of the Income Tax Act, 1961 and the addition of Rs.56,78,000/- u/s 69A is confirmed. However, a detailed written submission was submitted to CIT(A) on 01.09.2025 vide portal acknowledgement no 253492501010925 and 253403071010925 which has not been considered by the CIT(A) as in the order of CIT(A) nowhere there is a mention of Appellant's said written submission dated 01.09.2025.
  3. That the CIT Appeals is not justified in upholding the action of AO in adding the aggregate amount of Rs. 56,78,000/- to the income of the appellant under section 69A of the Act.
  4. That the CIT Appeals has erred in law and on the facts in upholding the action of AO of initiating penalty proceedings u/s 271 AAC due to the addition u/s 69A.
  5. That the CIT Appeals has erred in law and on the facts in upholding the action of AO of initiating penalty proceedings u/s 272A(1)(d) for non-compliance to statutory notice.
  6. Your Appellant reserves the right to add, alter, amend and withdraw any of the above grounds of appeal.
6. None appeared on behalf of the assessee, whereas adjournment was sought for, which was rejected. Perusal of the records makes it clear, the Ld. CIT(A) has not considered the written submissions dated 01-09-2025 filed by the assessee. Further the assessment also being exparte reassessment order, therefore in the interest of Principle of Natural Justice, we deem it fit to set-aside the matter back to the file of Jurisdictional Assessing Officer to give one more opportunity of

hearing to the assessee to explain its case. Needless to say the assessee should cooperate with the Jurisdictional Assessing Officer to pass order on merits of the case by furnishing all necessary details before the JAO.

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

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

**Sd/-**  
**(DR. BRR KUMAR)**  
**VICE PRESIDENT** *True Copy*  
**Ahmedabad : Dated 25/02/2026**

**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