

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

**Before Dr. BRR Kumar, Vice President  
And Ms. Suchitra Kamble, Judicial Member**

**ITA No. 1881/Ahd/2025  
Assessment Year 2013-14**

Savitaben Navinbhai Patel, 124, New Market Yard, Gunj Bazar, Unjha Gujarat-384170 PAN: AMOPP7473L (Appellant)	Vs	The ITO, Ward-1 Patan (Respondent)
---	----	---

**Assessee by: Shri K.C. Thaker, A.R.**

**Revenue by: Shri Veerbadram Vislavath, Sr. D.R.**

Date of hearing : 12-01-2026  
Date of pronouncement : 26-02-2026

**आदेश/ORDER**

**Per Suchitra Kamble, Judicial Member:**

This is an appeal filed against the order dated 25-07-2025 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2013-14.

2. The grounds of appeal are as under:-

*"1. The learned CIT (A) has erred in law and on facts in confirming addition made u/s.69A of Rs.45,35,964/-.*

*2. On the facts and in the circumstances of the case and in law, the learned CIT(A) ought not to have upheld/confirmed the addition made u/s. 69A of Rs.45,35,964/-.*

*3. It is therefore prayed that the addition made u/s.69A of Rs.45,35,964/- may be deleted and the orders of the lower authorities may be set aside/modified accordingly.*

*4. Your appellant craves leave to add, amend, alter or withdraw any ground of appeal at the time of hearing.”*

3. The assessee had purchased agricultural land along with 9 other co-owners on 10-12-2012 at Rs. 5,03,99,800/- and the assessee's share was 9% amounting to Rs. 45,35,964/-. The assessee's case was selected for scrutiny and the assessee was issued notice u/s. 148 of the Act on 31-03-2020. The assessee filed revised return of income on 16-06-2020. The Assessing Officer held that the assessee declared very low income which cannot justify her eligibility to take loan of Rs. 45,35,964/- and thus source of the said amount was not properly explained. The Assessing Officer made addition of Rs. 45,35,964/- u/s. 69A of the Act.

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

5. The ld. A.R. submitted that the matter may be remanded back to the file of the CIT(A) as the assessee was given not opportunity of hearing or submitting its evidences produced before the Assessing Officer.

6. The ld. D.R. relied upon the assessment order and the order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) has passed ex-parte order without giving proper

opportunity to the assessee, therefore, the matter is remanded back to the file of the CIT(A) for proper verification of the evidences and adjudicate the matter on merit as per Income Tax Act. The assessee be given opportunity of hearing by following principles of natural justice.

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

Order pronounced in the open court on 26-02-2026

**Sd/-**  
**(Dr. BRR Kumar)**  
**Vice President**

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

**Ahmedabad : Dated 26/02/2026**

a.k.

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