

आयकर अपीलीय अधिकरण , अहमदाबाद न्यायपीठ , अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
" B" BENCH, AHMEDABAD

BEFORE Ms SUCHITRA KAMBLE, JUDICIAL MEMBER  
And  
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos. 246 & 247/AHD/2026  
निर्धारण वर्ष/Asstt. Years: (2016-2017 & 2017-2018)

Sanskrut Infrabuild LLP, 401 Tilakraj Complex, Panchvati 1 <sup>st</sup> Lane, Ambawadi, Ahmedabad-380006.  PAN: ACSFS6952R	बनामVs	The Income Tax Officer, Ward-5(2)(3), Ahmedabad.
---	--------	--

And

आयकर अपील सं./ITA Nos. 248 & 249/AHD/2026  
निर्धारण वर्ष/Asstt. Year: (2018-19)

Sanskrut Infrabuild LLP, 401 Tilakraj Complex, Panchvati 1 <sup>st</sup> Lane, Ambawadi, Ahmedabad-380006.  PAN: ACSFS6952R	बनामVs	The Income Tax Officer, Ward-5(2)(3), Ahmedabad.
---	--------	--

(अपीलार्थी /Appellant		(प्रत्यर्थी /Respondent)
-----------------------	--	--------------------------

Assessee by :	Shri Hardik Vora, AR
Revenue by :	Shri Abhijit, Sr.DR

सुनवाई की तारीख/Date of Hearing : 25/02/2026  
घोषणा की तारीख/Date of Pronouncement: 27/02/2026

**आदेश/ORDER**

**PER NARENDRA PRASAD SINHA, AM:**

These four appeals are filed by the assessee against the separate orders passed by the National Faceless Appeal Centre, Delhi (in short "CIT(A)") for the Assessment Years 2016-17, 2017-18 & 2018-19. The facts involved in these four appeals are identical, hence all the matters were heard together and are being disposed of vide this common order for the sake of convenience. We will take **ITA No.246/Ahd/2026 for AY 2016-17** as lead case for the purpose of adjudication.

**ITA No.246/Ahd/2026 for AY 2016-17**

2. The brief facts of the case are that assessee had filed its original return of income for AY 2016-17 on 17.10.2016, declaring total loss of Rs.5,91,917/-. The case was selected for scrutiny under CASS. In the course of assessment, the AO found that the assessee had shown unsecured loan of Rs.468939908/-. The assessee was required to submit loan confirmation and other documentary evidences to establish identity, creditworthiness and genuineness of the loan creditors. The assessee, however, had furnished information in respect of only few of the creditors, in respect of whom enquiry was made by the issuance of notice u/s.133(6) of the Act. Only one person had responded to the notice of the AO. Thereafter, no compliance was made by the assessee. As the AO was not satisfied with the identity, creditworthiness and genuineness of loan of Rs.2,79,78,519/- taken from 12 persons, the same was added to income u/s 68 of the Act. The assessment

was completed u/s 143(3) of the Act on 29/12/2018 at total income of Rs.2,73,86,602/-.

3. Aggrieved with the order of the AO, the assessee had filed an appeal before the First Appellate Authority which was decided by the Ld. CIT(A) vide the impugned order and the appeal of the assessee was dismissed.

4. Now the assessee is in second appeal before us. The following grounds have been taken in this appeal:

*1. The Learned CIT(A) NFAC erred in law and on facts in confirming addition/disallowance of Rs.2,79,78,519- made by Learned AO on account of Unexplained Unsecured Loans and added the same to total income. The Addition confirmed by the learned CTT(A) NFAC deserves to be deleted. The same be deleted now.*

*2. The learned CIT(A) NFAC has in not properly appreciating the facts, various submissions, explanations and information submitted by the appellant from time to time which ought to have been considered before passing the impugned order ex-parte due to non-attendance confirming high pitched addition.*

*3. The order passed by the learned CIT (A) NFAC is illegal, invalid and bad in law. It be so held now.*

*4. The assessee craves leave to add, amend, alter, delete, change or modify any or all grounds of appeal before or at the time of hearing.*

5. Shri Hardik Vora, Ld. AR appearing for the assessee, submitted at the outset, that no compliance was made before the Ld. CIT(A). Therefore, the Ld. CIT(A) had dismissed the appeal of the assessee without adjudicating the grounds taken by the assessee on merits. He, therefore, requested that the assessee may be allowed another opportunity to represent its case by setting aside the matter to the file of the learned CIT(A).

6. Per contra, Shri Abhijit, Ld. Sr. DR, submitted that the learned CIT(A) had allowed as many as six opportunities to the assessee, but no compliance was made except for seeking an adjournment on one occasion. He, therefore, supported the order of the learned CIT(A).

7. We have considered the submission of both the parties. It is true that the Ld. CIT(A) had allowed six opportunities to the assessee, but no compliance was made and no material in support of the grounds taken before the Ld. CIT(A) was brought on record. In the absence of any additional material, the Ld. CIT(A) had dismissed the appeal of the assessee. The contention of the assessee is that it had taken considerable time to collect the evidences from the third party and, therefore, another opportunity should be provided to submit the material in order to enable the Ld. CIT(A) to adjudicate the grounds on merits. Considering the request of the assessee, we deem it appropriate to **set-aside the matter to the file of the Ld. CIT(A) with a direction to allow a final opportunity to the assessee to submit the materials/information in support of grounds as taken before him; subject to the payment of cost of Rs.5000/- which should be deposited in the "Prime Minister National Relief Fund" within a period of 15 days from date of receipt of this order.** The assessee is also directed to make compliance before the Ld. CIT(A) in the course of set-aside proceeding and furnish the necessary documents/evidences/clarifications as required by the Ld. CIT(A). In case, the assessee does not make any compliance, the Ld. CIT(A) will have liberty to pass the order on merits on the basis of materials available on record. In the result, the appeal of the assessee is **allowed for statistical purposes.**

ITA No.247/Ahd/2026 for AY 2017-18

8. In this year the AO had made addition of Rs.10,00,000/- only in respect of loan taken from Pari Ashsish Kumar Dashratlal in respect of which no document was furnished. Further, addition of Rs.2182174/- u/s. 40(a)(i) of the Act was also made. The Ld. CIT(A) had reduced the disallowance u/s.40(a)(i) of the Act to Rs.6,54,652/- @ 30% of total payment made and allowed partial relief to the assessee, despite non-compliance by the assessee before him. Considering the request of the assessee to allow one more opportunity, **the matter is set-aside to the file of Ld. CIT(A)** with a direction to allow a final opportunity to the assessee to furnish documents and evidences in support of grounds as taken, subject to the payment **cost of Rs.5000/-** which should be deposited in the "Prime Minister National Relief Fund" within a period of 15 days from date of receipt of this order. The appeal is **allowed for statistical purpose.**

ITA Nos.248 & 249/Ahd/2025 for AY 2018-19

9. These two appeals pertain to AY 2018-19. In this case original assessment was completed u/s.143(3) of the Act on 22.04.2021 in which addition of unsecured loan of Rs.18,78,21,846/- taken from 11 persons was made. This apart, credit of Rs.52,60,439/- appearing in the partner's credit account was also held as unexplained and added to income. Thereafter, an order u/s.143(3) r.w.s 263 of the Act was passed on 25.03.2025 and interest of Rs.2,11,06,803/- on unsecured loan of Rs.18,78,21,846/- disallowed in the

original assessment, was also added. The appeal against both these orders were dismissed by the Ld. CIT(A) as no compliance was made before him. The request of the assessee to set-aside the matters to the Ld. CIT(A) and to allow another opportunity to furnish the documents in respect of unsecured loan and other additions, as made in the assessment has been considered. The submission of the assessee is that it has taken considerable time to collect information & confirmation of third parties. Considering the request of the assessee, we deem it proper to **restore both the matters to the file of the Ld. CIT(A), subject to the payment of cost of Rs. 5,000/- each in the two appeals, which should be deposited in the "Prime Minister National Relief Fund"** within a period of 15 days from the date of receipt of this order. The appeals of the assessee are **allowed for statistical purpose.**

10. The direction to the assessee regarding compliance before the Ld. CIT(A) in the set-aside appellate proceeding, as given in ITA No. 246/Ahd/2026 for AY 2016-17, shall apply to all the appeals.

11. In the result, all the four appeal filed by the assessee are allowed for statistical purposes.

**Order pronounced in the Open Court on 27.02.2026 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**Sd/-  
(NARENDRA PRASAD SINHA)  
ACCOUNTANT MEMBER**

(True Copy)

अहमदाबाद/Ahmedabad, दिनांक/Dated 27.02.2026

*Manish, Sr. PS*

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-(NFAC)
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर , राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad