

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M JOSHI, JUDICIAL MEMBER**

ITA No.238/Ind/2025  
(AY: 2015-16)

SANYA DHANANI , 8-9 BF, VIJAY NAGAR , SCH 78, INDORE  (PAN:CCVPD5198M)  (Appellant)	<b><u>बनाम/</u></b> Vs.	INCOME TAX OFFICER 1(4)  (Respondent)
Assessee by	Sh. Shashank Sharma, CA	
Revenue by	Sh. Ashish Porwal, Sr.DR	
Date of Hearing	17.02.2026	
Date of Pronouncement	27.02.2026	

**आदेश / O R D E R**

**Per Paresh M Joshi, J.M.:**

This is an Appeal filed by the Assessee under section 253 of the income tax Act 1961,[ herein after referred to as the **Act** for sake of brevity] before this tribunal as and by way of a second appeal. The Assessee is aggrieved by the order bearing no: - ITBA/NFAC/S/250/2024-25/1071520687(1) dated 24.12.2024 passed by the Ld. CIT (A) u/s 250 of the Act, which is herein after referred to as the "**Impugned order**". The Relevant Assessment year is 2015-16 and the

corresponding previous year period is from 01.04.2014 to 31.03.2015.

2.

**Factual Matrix**

2.1 That as and by way of an Assessment order made u/s 147 rws 144/144B of the Act, the total income of the Assessee was computed & assessed at Rs. 2,01,08,920/-. The total income as per the ROI was at Rs. 1, 93,320/- [filed u/s 148 of the act which was unverified or invalid Para 2 of assessment order]. The addition/ variation of Rs. 1,99,15,600/- was made as income from other sources u/s 56(2) (vii)( C). That the aforesaid assessment order bears no: - ITBA/AST/S/147/2021-22/1040214751(1) and that the same is dated 01.03.2022 which is hereinafter referred to as the **"impugned assessment order"**.

2.2 That the assessee being aggrieved by the aforesaid **"impugned assessment order"** prefers the first appeal u/s 246A of the act before the Ld. CIT(A) who by the **"impugned order"** has set aside the **"impugned assessment order"** and

has remanded the matter back to the file of Ld. AO for extensive factual verification on De novo basis. [S251]

2.3 That the assessee being aggrieved by the **"impugned order"** has preferred the instant second appeal before this tribunal and has raised following grounds of appeal in the form no:-36 against the **"impugned order"** which are as under:-

- "1.That the Id. AO and Id. CIT(A) failed to consider the fact that approval of competent authority is not taken on records.*
- 2. That the reassessment proceedings are bad in law and is framed without approval of competent authority.*
- 3.That the appellant craves leave to alter, amend, delete or add any ground/s of appeal."*

### 3. **Record of Hearing**

3.1 The hearing in the matter took place before this Tribunal on 17.02.2026 when the Ld. AR for & on behalf of the Assessee appeared before us & interalia contended that the **"Impugned Order"** is bad in law, illegal & not Proper in view of grounds of appeal taken up before this tribunal. It was submitted that the **"impugned assessment order"** is u/s 144 of the act and that Ld. CIT (A) by the impugned order has remanded the case back to the file of Ld. AO. It was submitted that assessee has now raised few additional

grounds vide P.B. filed on 22.12.2025 and an application u/s 11 of the ITAT rules 1963 filed on 22.12.2025 which should be admitted and adjudicated by this tribunal. Per contra the Ld. DR appearing for and on behalf of the revenue submitted that Ld. CIT(A) by passing the impugned order has rightly exercised his power u/s 251 of remand back to the file of Ld. AO and there are no glaring infirmities in the **"impugned order"** which warrants an intervention by this tribunal. The Ld. DR submitted to this tribunal that all issues will now be looked into afresh by Ld. AO.

4. **Observations Findings & conclusions**

4.1 We have to decide the legality, validity and propriety of the **"impugned order"** basis records of the case & the rival submission canvassed before us.

4.2 We have carefully perused the records of the case and have heard the submissions.

4.3 We basis records of the case & after hearing & upon examining the rival contentions of the Ld. AR & the Ld. DR

canvassed before us are of the considered opinion that the **“impugned order”** has rightly remanded the case back to the file of the Ld. AO [section 251]. We find no infirmities in it. We observe that while the **“impugned assessment order”** is u/s 144 of the act on one hand and on the other hand there is an **“impugned order”** of Ld. CIT (A) remanding the case back to the file of Ld. AO in exercise of new powers conferred upon him of remand w.e.f. 01.10.2024 as section 251 is amended, there is an application for additional grounds with a paper book in support. The assessee wants and desires a legal ground be examined by us under these facts and circumstances.

4.4 In these peculiar facts and circumstances of the case we are of the considered opinion that it would be just, fair and convenient that all issues be examined afresh by Ld. AO in the De novo proceedings. The assessee is at liberty to raise all grounds and set up such defences as they deem fit before Ld. AO. The assessee is also directed to file all the material information, evidences, details, documents etc. which the Ld. AO may desire within time as fixed by Ld. AO. The assessee

is directed to cooperate with the dept. and to do all necessary compliances before AO in a time bound manner. The assessee is also directed to not to take any adjournment on any flimsy grounds. The Ld. AO is directed to a pass a reasoned order on merits.

4.5 In the premises drawn up by us we upheld the impugned order of Ld. CIT (A) and sustain the impugned order which has directed remand of the case back to the file of Ld. AO. We see no grounds to interfere with the impugned order of remand back to the file of Ld. AO.

5

### **Order**

5.1 In the result the "**Impugned order**" is upheld as the same has set aside the "**impugned assessment order**" and has remanded the matter back to the file of Ld. AO on De novo basis to do extensive factual verification on De novo basis.

5.2 The appeal is rejected. Subject to above terms laid down by us as aforesaid.

**Pronounced in open court on 27.02.2026.**

Sd/-

**(BHAGIRATH MAL BIYANI)**  
**ACCOUNTANT MEMBER**

Sd/-

**(PARESH M JOSHI)**  
**JUDICIAL MEMBER**

**Indore**

Dated : 27/02/2026

Patel/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order

Senior Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore