

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

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

**ITA No. 2152/Ahd/2025
Assessment Year 2011-12**

Ketankumar Thakorbbhai Patel, A/9, Laksh Dream Village Beside Manki Twins Anand-Barsad Road, Near Andhariya Chowkadi At Post Jitodiay-Anand, Ta. & Dist: Anand PAN: BAEPP9388M (Appellant)	Vs	The ITO, Ward-1 Anand (Respondent)
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Assessee by: Shri B T Thakkar, A.R.

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

Date of hearing : 12-01-2026

Date of pronouncement : 03-03-2026

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

This is an appeal filed against the order dated 30-09-2025 passed by Addl/JCIT(A), Agra for assessment year 2011-12.

2. The grounds of appeal are as under:-

"1. The Learned CIT-Appeals, (NFAC) has erred in law and facts in confirming the addition of Rs. 9,19,375/- out of short term capital gain as the same has been added in the returned income without application of mind.

2. *The Learned CIT-Appeals, (NFAC) has erred in law and facts in confirming the addition of Rs. 75,000/- claimed as deduction under section 80C of the Income Tax Act, 1961. The fact that the receipts are available with the appellant and the same may be allowed as deduction.*

3. *The Learned CIT-Appeals, (NFAC) has erred in law and facts in confirming the addition of cash deposit of Rs. 5,10,000/- into the bank account were out of explained source and hence the same may be allowed and be deleted now.*

4. *The Learned CIT-Appeals, (NFAC) has rejected the admission of additional evidences under Rule 46A which are relevant in deciding the appeal which is against the principle of natural justice.*

5. *The order passed by the Learned CIT-Appeals, (NFAC) has erroneous as there were three grounds of appeal and all the grounds were separate. However, at the time of passing the order the Learned CIT-Appeals, (NFAC) has not mentioned all the grounds and confirmed the addition in one ground only without any mention of submission by the appellant with regard to other 2 grounds.*

A rectification request has been filed on 15.11.2025 having reference number 571355800151125.

6. *Your appellant prays to add, amend, alter, modify or delete any grounds of appeal at the time of hearing.”*

3. The assessee did not file return of income for the year under consideration. As per the AIR information, it was seen that the assessee had sold immovable property at Rs. 37,33,200/- registered in Sub-registrar Office, Anand on 05-08-2010 and did not file his return of income for the relevant assessment year i.e. A.Y. 2011-12. After recording the reasons for reopening the case and availing prior permission, the assessee's case was reopened. Notice u/s. 148 was issued on 27-03-2018 which was duly served upon the assessee. In response to the notice, the assessee filed return of income on 13-12-2018 declaring income of Rs. 1,47,950/- and offered the same under the head capital gains being short term capital gain on full

consideration of Rs. 18,66,750/- reducing the cost of acquisition of Rs. 12,97,375/- and cost of improvement of Rs.3,50,000/-. The assessee furnished its submissions and after taking cognizance of the same, the Assessing Officer held that the assessee had earned the short term capital gain of Rs. 11,38,750/- as against the short term capital gain offered by the assessee that of Rs. 2,19,375/-. Therefore, the difference of Rs. 9,19,375/- was added to the assessee's income as on money. In regard to assessee's claim u/s. 80C of the Act, the Assessing Officer made disallowance of Rs. 75,000/- thereby observing that the assessee has not shown the receipts supporting the said claim and it is only a guess work. The Assessing Officer also made addition of Rs. 5,10,000/- respect of cash deposits in bank account 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 CIT(A) has not considered the details filed before the appellate authority being the additional evidences and therefore the matter may be remand back to the file of the Assessing Officer for proper verification of the details and adjudicate the matter accordingly.

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 not considered the additional evidence submitted by the assessee. Therefore, it will be appropriate to remand back this matter to the Assessing Officer for proper verification of

these documents/details and adjudicate the issues 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 purposes.

Order pronounced in the open court on 03-03-2026

Sd/-
(Dr. BRR Kumar)
Vice President

Sd/-
(Suchitra Kamble)
Judicial Member

Ahmedabad : Dated 03/03/2026

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