

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT &  
Ms SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No.2498/Ahd/2025  
(Assessment Year: 2013-14)

Dinesh Dharamdasani, Prop. Wahe Guru Enterprise 96, Saijpur Juni Chali, Gagi Maharaj Ni Gall, Sajpur Bogha, Ahmedabad-382345.  [PAN : AOVPD9972R]	Vs.	Income Tax Officer, Ward 1(2)(1), Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri S.N. Divatia, AR
<b>Respondent by:</b>	Shri Alpesh Parmar, CIT-DR
<b>Date of Hearing</b>	25.03.2026
<b>Date of Pronouncement</b>	27.03.2026

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

The captioned appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-Tax (hereinafter referred to as "the Ld.CIT(A)"), National Faceless Appeal Centre (NFAC), Delhi vide order dated 12.11.2025 relevant to Assessment Year 2013-14.

2. The assessee has raised the following grounds of appeal:

*1.1 The order passed by U/s.250 passed on 12.11.2025 for A.Y. 2013-14 by NFAC, [CIT(A)], Delhi (for short CIT(A)) upholding the addition of Rs.12,49,00,000/- as unexplained transaction in respect of Shri Renuka Mata Multi State Urban Co.Op. Credit Society Ltd. (for short "Renuka Mata Society") is wholly illegal, unlawful and against the principles of natural justice.*

*2.1 The Id. CIT(A), has grievously erred in law and or on facts in not considering fully and properly the submissions made and evidence produced before the FAO in respect of transaction claimed by FAO with Shri Renuka Mata Society.*

*2.2 The Ld. CIT(A) has failed to appreciate that there was a sufficient cause for failure to comply with the notices claimed to be issued by NFAC in as much as, the same were issued on the email id when the appellant was abroad.*

*3.1 The Id.CIT(A) has grievously erred in law and or on facts in upholding the addition of Rs.12,49,00,000/- as unexplained transactions in respect of Shri Renuka Mata Multi State Urban Co.Op. Credit Society Ltd.*

*3.2 That the in the facts and circumstances of the Id. CIT(A), ought not to have upheld the addition of Rs.12,49,00,000/- as unexplained transaction in respect of Shri Renuka Mata Multi State Urban Co.Op. Credit Society Ltd.*

*It is, therefore, prayed that the addition of Rs. 12,49,00,000/- upheld by the CIT(A) may kindly be deleted.*

3. Heard the argument of both the parties and perused the material available on record.

3. On perusal of the records, it is observed that the assessee was afforded multiple opportunities of hearing to furnish details, clarifications, and explanations to substantiate the source of **unexplained cash deposits**. However, assessee failed to furnish the substantial details or explanations before the Ld. CIT(A). Consequently, the Ld. CIT(A), based on the material available on record, upheld the action of the Assessing Officer and dismissed the appeal *ex parte*. During the course of hearing before us, the Ld. Counsel for the assessee submitted that prayed that, given an opportunity, due compliance will be made and would furnish all the necessary details, clarifications and explanations before the revenue authorities. Considering the totality of

the facts and in the interest of justice, we deem it appropriate to remand the matter to the file of the **Ld.CIT(A)** for conducting de novo adjudication. The assessee is directed to furnish all relevant documents, evidences, and bank details before the Revenue authorities and to comply with the notices issued by the revenue authorities without seeking unnecessary adjournments

4. In the result, the appeal of the assessee is allowed for statistical purposes.

**The order is pronounced in the open Court on 27.03.2026.**

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

**Sd/-  
(DR. B.R.R. KUMAR)  
VICE-PRESIDENT**

(True Copy)

Ahmedabad; Dated 27.03.2026

MV

**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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

**आदेशानुसार / BY ORDER,**

**सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**