

**IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
AND
SHRI. T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

ITA No.2074/Ahd/2025
(Assessment Year: 2011-12)

Sahaj Associates I-304, Shakun Residency, Ghatlodia Road, Chandlodia, Ahmedabad. [PAN : ABYFS0793H]	Vs.	Income Tax Officer, Ward-4(2)(3), Ahmedabad.
(Appellant)	..	(Respondent)

Appellant by :	Shri Parin Shah, C.A.
Respondent by:	Shri Rameshwar P. Meena, Sr. DR
Date of Hearing	18 .03.2026
Date of Pronouncement	08.04.2026

ORDER

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

This appeal is filed by the Assessee against the appellate order dated 10.09.2025 passed by the Commissioner of Income Tax (Appeals) National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2011-12.

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

1. *The order passed by lower authorities in bad in law and required to be quashed.*
2. *The reopening of assessment is without any tangible material, and it is merely for verification purpose without any corroborating evidence and accordingly, the same is required to be quashed.*

3. *The reopening of assessment is based on borrowed satisfaction which is not permissible in law.*

4. *Ld. NFAC erred in law facts in and on confirming addition of Rs.1,11,00,000/- u/s 69 of the Act by treating same as unexplained investment. Rs. 91,49,840/-*

5. *Ld. NFAC erred in law and on facts in not admitting additional evidence ignoring bona fide of the appellant. Ld. NFAC ought to have admitted the same under rule 46A and ought to have adjudicated appeal on merits.*

3. On perusal of the records, it is observed that the assessee was afforded opportunities of hearing to furnish details, clarifications and explanations to substantiate the source of **unexplained investment u/s.69 of the Act**. 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 of the assessee. We find that the assessee remained non compliant and failed to submit any details or supporting evidence in respect of **unexplained investment** even before the **Assessing Officer**. Ld. Counsel for the assessee prayed that give an opportunity to produce necessary evidences 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 **Assessing Officer** for conducting the assessment de novo. 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 Assessing Officer 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 08.04.2026.

**Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER**

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

Ahmedabad; Dated (True Copy) 08.04.2026

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**