

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, AHMEDABAD**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 2543/Ahd/2025  
(Assessment Year: 2016-17)

Suntech Consultants Pvt. Ltd., 304, Panorama Complex, 3 <sup>rd</sup> Floor, Alkapuri, Vadodara-390007	Vs.	Income Tax Officer, Ward-2(1)(1), Vadodara
[PAN No.AACCS7982A]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Pramesh B. Doshi, AR
<b>Respondent by :</b>	Shri Rameshwar P Meena, Sr. D.R.

<b>Date of Hearing</b>	04.02.2026
<b>Date of Pronouncement</b>	15.04.2026

ORDER

The appeal filed by the assessee is against the order passed by the Ld. Commissioner of Income Tax (Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre (in short “NFAC”), Delhi on 27.10.2025 for A.Y. 2016-17.

2. The grounds of appeal raised by the assessee are as under:

“1. The Ld. Commissioner of Income Tax (Appeals) has erred in law in not granting condonation of delay in filing appeal.

2. The Ld. Commissioner of Income Tax (Appeals) has also erred in law in not deciding appeal merits of the issue involved in appeal.

3. The Assessing Officer has erred in law in considering Rs. 20,00,000/- as unsecured loan and making addition of income u/s. 69A of the Act.

4. The Assessing Officer has also erred in law in initiating penalty u/s. 271(1)(c) of the Act.

5. The order of Assessing Officer is illegal against natural justice and good conscience.

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6. *The appellant preserves right to add, alter or maned any or more grounds of appeal.”*

3. As per the information furnished by the DDIT (Inv.) a search under Section 132 of the Act was carried out on 12.04.2019 in case of Sanjay Govindram Agrawal (also known as Sanjay Tibrewal). He was carrying on business of trading and providing accommodation entries to various persons at cheque in lieu of cash and vice versa, providing cash loans. As per the information it was observed that the assessee has also received accommodation entries amounting to Rs. 20,00,000/- during the A.Y. 2016-17 from Shakti Creation, which was run by Mr. Lucky Bajoria on behalf of Shri Sanjay Agrawal. However, the assessee has not deduct this transaction in the books of account. The assessee's case was reopened under Section 147 and notice under Section 148 Act issued to the assessee. In response to notice under Section 148 of the Act, the assessee did not file its return of income. The assessee did not file its return of income. The statutory notices were issued but the assessee did not comply with the same. Therefore, the Assessing Officer made addition of Rs. 20,00,000/- under Section 69A of the Income Tax Act.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. Heard both the parties and perused all the relevant materials available on record. At the time of hearing the Ld. AR submitted that the assessee has repaid this Rs. 20,00,000/- loan to Shakti Creation and the CIT(A) has dismissed the appeal on the ground of delay, the Revenue has not taken into consideration the evidences. The Ld. AR submitted that the matter may be

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remanded back to the file of Assessing Officer for proper verification of the evidences. Therefore, the matter is remanded back to the file of the Assessing Officer for proper verification and adjudicate all the evidences filed by the assessee and decided the matter on merits as per Income Tax Act. Needless to say the assessee be given opportunity of hearing by following principles of natural justice.

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

**This Order pronounced in Open Court on**

**15/04/2026**

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

Ahmedabad; Dated 15/04/2026

TANMAY, Sr. PS

**TRUE COPY**

**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,

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