THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH, AHMEDABAD

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER

ITA No.1208/Ahd/2025
Assessment Year: 2015-16

Bhoomi Manas Bhatt, C/o. Divyang Shah & Co., Chartered Accountants, 201, 2nd Floor, Devashish Complex, Near Regenta Central Antarim Hotel, Off. CG Road, Ahmedabad – 380 009. (Gujarat) **[PAN – AXLPB 7010 P]**	Vs.	Income Tax Officer, Ward – 3(3)(1), Aaykar Bhavan, Vejalpur, Ahmedabad – 380 051. (Gujarat).
(Appellant)		(Respondent)

Assessee by	Shri Maulik Kansara, AR
Revenue by	Smt. Mamta Singh, Sr. DR
Date of Hearing	03.11.2025
Date of Pronouncement	04.11.2025

O R D E R

PER SHRI NARENDRA PRASAD SINHA, AM:

This appeal is filed by the assessee against the order of the National Faceless Appeal Centre (NFAC), Delhi (in short "the CIT(A)") dated 18.03.2025 for the Assessment Year (A.Y.) 2015-16 in the proceeding under Section 147 read with Section 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. The brief facts of the case are that the assessee did not file her return of income for the A.Y. 2015-16. The Assessing Officer had

received information that the assessee had purchased an immovable property during the year for a consideration of Rs.1,25,00,000/-. Further, cash deposit of Rs.13,00,000/- was also made in the bank account of the assessee during the year. Based on these informations, the case of the assessee was reopened under Section 147 of the Act. In the course of assessment proceeding, the assessee did not furnish the complete details as required by the Assessing Officer in spite of as many as twelve opportunities provided to her. The Assessing Officer found that the source of investment in the immovable property was explained to the extent of Rs.90,00,000/- only. The balance investment of Rs.35,00,000/- and stamp duty payment of Rs.6,12,500/- was not found explained. Similarly, the source of cash deposit of Rs.13,00,000/- made in the bank account of the assessee was also not found explained. Accordingly, the Assessing Officer had made additions of Rs.41,12,500/- on account of unexplained investment in the immovable property under Section 69C of the Act and for unexplained cash deposit in the bank account Rs.13,00,000/- under Section 69A of the Act. The assessment was completed under Section 147 read with Section 144B of the Act on 24.03.2023 at a total income of Rs.56,42,380/-.

3. Aggrieved with the order of the Assessing Officer, the assessee had filed an appeal before the First Appellate Authority which was decided by the Ld. CIT(A) vide the impugned order and the appeal of the assessee was dismissed.

4. The assessee in now in second appeal before us. The following grounds have been taken in this appeal: -

"1. Whether, on facts and in circumstances of the case and in law, Ld. CIT(A) has erred in confirming the addition of cash deposits amounting to Rs.13,00,000/- u/s.69A of the Act?

2. Whether, on facts and in circumstances of the case and in law, Ld. CIT(A) has erred in confirming the addition of unexplained investment in immovable property amounting to Rs.41,12,500/- u/s. 69C of the Act?

Further, appellant craves leave to add, amend, alter or withdraw all or any ground of appeal.

5. We have the Ld. AR as well as the Ld. Sr. DR. Shri Maulik Kansara, Ld. AR of the assessee submitted that certain informations are being collected about actual payment made by the assessee for the purchase of immovable property, for which he sought adjournment. It was noticed that the appeal was dismissed by the Ld. CIT(A) for the reason that no compliance was made before him in spite of three opportunities provided by him. The assessee has not explained the reason for non-compliance before the Ld. CIT(A). As the assessee wants to furnish certain additional evidences in respect of source of unexplained investments in the immovable property as well as source of cash deposits in the bank account and the matter was not adjudicated by the Ld. CIT(A) on merits, we deem it proper to **set aside the matter to the file of the Ld. CIT(A) with a direction to allow one more opportunity to the assessee to make compliance and furnish the evidences in support of the grounds as taken before him**. Therefore, the adjournment application of the assessee was rejected and the matter was heard. The Ld. Sr. DR also had no objection if the matter was set aside to the Ld. CIT(A) for allowing another opportunity to the assessee.

6. The assessee has not explained the reason for non-compliance before the Ld. CIT(A). Therefore, we deem it appropriate to **impose a cost of Rs.10,000/- on the assessee which should be deposited to**

the Prime Minister's National Relief Fund within a period of 15 days from the date of receipt of this order. Subject to payment of cost, the Ld. CIT(A) is directed to allow another opportunity of being heard to the assessee. The assessee is also directed to make compliance before the Ld. CIT(A) in the course of set aside proceeding and respond to his notices and directions. The assessee will be free to file additional evidences in support of the grounds taken and the Ld. CIT(A) may call for remand report on the same from the Assessing Officer, if found necessary. In case the assessee does not make compliance in the set aside proceedings, the Ld. CIT(A) will be at liberty to decide the matter on merits on the basis of the facts and materials available on record.

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

Order pronounced in the open Court on this 4th November, 2025.

Sd/-	*Sd/-*
(SUCHITRA KAMBLE)	**(NARENDRA PRASAD SINHA)**
Judicial Member	Accountant Member

Ahmedabad, the 4th November, 2025
PBN/*

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

By order

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Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad