

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

**BEFORE: SHRI SANJAY GARG, JUDICIAL MEMBER
AND
SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 1241/Ahd/2025
(निर्धारण वर्ष / Assessment Year : 2018-19)

Renu Jagdishwar Sood 503/504, 5A, Milestone Patliputra, Mumbai Jogeshwari West, S.O. Mumbai, Maharashtra – 400102	बनाम/ Vs.	The Income Tax Officer Ward-3(3)(1), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : APFPS7917C		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Mehul K. Patel, Advocate
प्रत्यर्थी की ओर से/Respondent by :	Shri Rajenkumar M Vasavda, Sr.DR

Date of Hearing	14/10/2025
Date of Pronouncement	29/10/2025

(आदेश)/ORDER

PER ANNAPURNA GUPTA, AM:

The present appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), (hereinafter referred to as “CIT(A)”), National Faceless Appeal Centre (hereinafter referred to as “NFAC”), Delhi dated 10.03.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) and relates to Assessment Year (A.Y.) 2018-19.

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

- “1. That on facts, and in law, the learned NFAC has grievously erred in not granting reasonable opportunity of hearing to the appellant, and in deciding the appeal vide ex-parte order, as the notices were not received on e-mail as stated in Form No.35.
2. That on facts, and in law, the learned NFAC ought to have held that the re-opening of assessment u/s 148 of the Act is bad in law information pertained to Stamp Valuation Office, Wada, District Palghar (Maharashtra) and not of Gujarat.
3. That on facts, and in law, it ought to have been held that the entire assessment order is invalid and void ab-initio as the jurisdiction lies in Maharashtra and not in Gujarat.
4. That on facts, and in law, the learned NEAC has grievously erred in confirming the addition of Rs.51,92,550/- made u/s 69 of the Act towards alleged unexplained investment for purchase of property, and in confirming the levy of tax u/s 115BBE of the Act, ignoring the fact, that the said investment is made by appellant's husband and duly reflected in his bank statements and returns filed.
5. That on facts, and in law, the learned NEAC has grievously erred in confirming the addition of Rs.8,751/- made towards interest income from bank, ignoring the fact that the appellant is not having taxable income.”

3. The solitary issue in the present appeal is the addition made to the income of the assessee on account of alleged unexplained investment in immovable property amounting to Rs.51,92,550/- made u/s. 69 of the Act.

4. Ld. Counsel for the assessee contended that both the assessment order and the CIT(A) order are ex parte orders. However, he pleaded that on the basis of facts on record itself the addition was not sustainable. He, therefore, pleaded for the issue to be adjudicated at this stage. He pointed out that in the impugned case, the case of the assessee was reopened by issuing notice u/s.148 of the Act on the basis of information that the assessee had purchased immovable property and the assessee was

noted to be a non-filer of return of income. This information was obtained from the Registrar's office of investment in property to the tune of Rs.51.92 Lakhs. The AO, he pointed out, was in possession of the sale deed of the property. Ld. Counsel for the assessee pointed out that on perusal of the sale deed itself it was evident that the property was purchased by the assessee alongwith her spouse and payments were made by cheque in the preceding year and not in the impugned year. She drew our attention to the copy of the sale deed placed before us at paper book page no.3 to 12 pointing out that both the assessee, Renu J. Sood, and her husband, Jagdishver R. Sood, were the purchasers of the property, which they had agreed to purchase for a consideration of Rs.51,92,550/-, which was entirely paid by 23rd of August, 2016, which fact was evident from the copy of receipt which was part of the sale deed and which listed the details of the cheques through which the payment was made. The Ld. Counsel for the assessee pointed out that besides the assessee had submitted to the Ld. CIT(A) alongwith the statement of facts the copy of bank statement of the husband of assessee, Mr. Jagdishver R. Sood, which clearly reflected all the payments for the purchase of the property to have been made by him. In the light of the above glaring facts, he contended that even in the case of the ex parte order, there was no case on facts itself for making any addition in the case in the hands of the assessee.

5. Ld. DR, however, contended that in the absence of any representation by the assessee before both the authorities, the

assessee was not entitled to any relief and at best, if considered fit, the matter may be restored back to the file of the AO for re-consideration of the facts, which was pleaded before us.

6. Having heard both the parties, we find merit in the contentions of the Ld. Counsel for the assessee. Undoubtedly, reopening of the present case was resorted on the basis of information received by the AO from the Sub-Registrar's office of the assessee having invested in an immovable property to the tune of Rs.51,92,550/-. Copy of the sale deed was available with the AO and same clearly reflects the assessee to have purchased the property alongwith her husband. The details of payments made for the purchase of the property, which was part of the sale deed, reflects the payments to have been made in earlier years. It was only the registration of the property which took place in the impugned year. Moreover, the assessee has shown that the bank statement of her husband had been furnished to the Ld. CIT(A), which reflected all payments for the purchase of impugned property to have been made by the husband of the assessee.

In the light of all these facts which was available on record itself, we hold that even where no representation was made by the assessee, the Revenue authorities was bound to decide the issue on the basis of facts available on record and could not have shut their eyes to the glaring facts as in the present case which clearly pointed out the investment to have been not made in the impugned year and in any case, the investment to have been made by the

husband of the assessee, who was the co-owner of the property. There was no reason at all for the Revenue authorities to have held the assessee to have made entire investment in the impugned property that too in the impugned year on the basis of fact which were available on record.

In the light of the same, we direct the AO to delete the addition made on account of alleged unexplained investment in the immovable property amounting to Rs.51,92,550/- u/s.69C of the Act.

Grounds raised by the assessee are allowed in above terms.

7. In the result, appeal filed by the assessee is allowed.

This Order pronounced on 29 /10/2025
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Sd/-
(SANJAY GARG)
JUDICIAL MEMBER
Ahmedabad; Dated 29 /10/2025
S. K. SINHA/vk

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER