

**|आयकर अपीलीय न्यायाधिकरण न्यायपीठ, मुंबई|**

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

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER  
&  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No. 2905/MUM/2025**

**(निर्धारण वर्ष / Assessment Year :2013-14)**

Anshul Gupta B-91, First Floor, Ardee City, Sector 52, Gurgaon, Haryana-122001	<b>v/s. बनाम</b>	ITO, Ward 42(2)(1), Kautilya Bhawan, BKC, Mumbai-400051
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AMRPG7068D</b>		
<b>Appellant/अपीलार्थी</b>	<b>..</b>	<b>Respondent/प्रतिवादी</b>

<b>निर्धारिती की ओर से /Assessee by:</b>	None
<b>राजस्व की ओर से /Revenue by:</b>	Shri Aditya Rai

<b>सुनवाई की तारीख / Date of Hearing</b>	09.06.2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	17.06.2025

**आदेश / O R D E R**

**PER SANDEEP GOSAIN [J.M.]:-**

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] dated 11.04.2025 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2013-14.

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

*“1. That the learned NFAC did not properly consider the submissions made by the Assessee before them. As the order by the learned AO was passed under Section 144 all the evidences were additional evidences and for which application was also made to consider but were still ignored and addition was confirmed as it is. It is craved that the matter be referred back to the AO so that all evidences and documents are considered and the conclusion is reached thereupon.*

*2. For that impugned order is a completely non-reasoned order and it does not at all disclose any reasoning as to how and why the Assessee's contention is not convincing and not tenable.*

*3. It is alleged that the appellant had invested in 4Kg gold worth INR 1,18,44,000 during the AY in question and as the source of the investment was unexplained this entire amount was added. This allegation is frivolous and is purely baseless without any proofs and is only based on frivolous TEP filed by the ex wife just to harass the appellant. The appellant has not made any investment in gold during the said year.”*

3. None appeared on behalf of the assessee when the case was called repeatedly. On perusal of the court file, we notice that the notice of the hearing of the present appeal was duly issued and served upon the assessee on email submitted and mentioned by the assessee, and also notice was issued through RPAD. On the other hand, Ld. Departmental Representative [DR] present in court is ready with the arguments. Therefore, we have decided to proceed with the hearing of the case *ex parte*.

4. From the facts of the present case and after hearing the Ld. DR, we find that the additions in the present case were made by the AO, as the assessee could not prove the source of investments in the gold, vide its order dated 18.05.2023 passed u/s 147 r.w.s. 144 of the Act.

5. Even the appeal filed by the assessee was dismissed, and the application filed under Rule 46A was also rejected.



6. After having gone through the entire factual position and also the orders passed by the revenue authorities, we notice that the assessee was exparte before the AO, and during the first appellate proceeding, the assessee had filed an application for leading additional evidence under Rule 46A of the IT Rules. However, the said application was rejected by holding that no valid reasons had been explained for moving the application for leading fresh evidence. Ld. CIT(A), while dismissing the appeal of the assessee, has nowhere mentioned about the nature of the evidence placed on record by the assessee nor have mentioned the connectivity or relevance of the said documents, but the application was rejected only by holding that no valid reason has been explained for uploading fresh evidences. In our view, no mention of the details of the documents and the nature and type of document in its order has caused prejudice to the rights of the assessee.

7. Be that as it may, considering the said facts, we are of the view that the matter requires to be sent back to Ld. CIT(A) with a direction to pass a fresh order after considering the application for leading additional evidence filed by the assessee under Rule 46A, thereby mentioning details as to the nature of the documents and relevancy of the same with the controversy in question. Therefore, keeping in view the above factual position, the present appeal of the assessee is restored to the file of the Ld. CIT(A) for adjudicating the same afresh after providing an opportunity of hearing to the parties.



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8. Ld. CIT(A) shall be at liberty to call for any other documents from the parties or to pass any other directions as deemed fit according to the law.

9. Before parting, we make it clear that the decision to restore the matter back to file Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by Ld. CIT(A) independently in accordance with law.

10. In the result, the appeal of the assessee is partly allowed.

Order pronounced in the open court on 17.06.2025.

**Sd/-**

**PRABHASH SHANKAR**

**(लेखाकार सदस्य/ACCOUNTANT MEMBER)**

**Sd/-**

**SANDEEP GOSAIN**

**(न्यायिक सदस्य/JUDICIAL MEMBER)**

Place: मुंबई/Mumbai

दिनांक /Date 17.06.2025

अनिकेत सिंह राजपूत/ स्टेनो

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT, Mumbai
5. गार्ड फाईल / Guard file.

**सत्यापित प्रति //True Copy//  
आदेशानुसार/ BY ORDER,**

**सहायक पंजीकार (Asstt. Registrar)**



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**आयकर अपीलीय अधिकरण/ ITAT, Bench,  
Mumbai.**

