

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "B" BENCH

**Before Dr. BRR Kumar, Vice President
And Ms. Suchitra Kamble, Judicial Member**

**ITA No. 1025/Ahd/2025
Assessment Year 2015-16**

Detective And Security Services, 201 Sterling Centre, R.C. Dutt Road, Alkapuri, Vadodara PAN: AAJFD4294Q (Appellant)	Vs	The DCIT, Circle-1(1)((1) Vadodara (Respondent)
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**Assessee by: Ms. Urvashi Shodhan, A.R.
Revenue by: Shri Abhijit, Sr. D.R.**

Date of hearing : 07-07-2025
Date of pronouncement : 17-07-2025

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

This is an appeal filed against the order dated 11-03-2025 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2015-16.

2. The grounds of appeal are as under:-

"1. The Learned Commissioner of Income Tax (Appeals), NFAC, Delhi erred in holding that the appellant firm had not filed submission in response to the notice issued u/s 250, despite the fact that the appellant firm had filed submissions against the notice of hearing vide Acknowledgement No.887417561280225 dated 28.02.2025 and Ack. No.887417561280225 on 28.02.2025.

2. The Learned Commissioner of Income Tax (Appeals), NFAC, Delhi erred in not allowing proper opportunity to the appellant and erred in passing the order applying the ratio of the following decisions:

i) The Honourable Supreme Court in the case of CIT Vs. B.N Bhattacharjee and Another 118 ITR 461

ii) The Honourable M.P High Court in the case of Estate of Late Tukoji Rao Hofkar Vs. CWT 223 ITR 480.

(iii) ITAT Delhi Bench in the case of Cit Vs. Multiplan India(P) Ltd. 38 ITD 320.

3. The Learned Commissioner of Income Tax (Appeals) erred in confirming the addition of Rs. 15,43,980/- being difference between receipts as per 26AS and receipts as per Audited Accounts.

4. The appellant firm craves the right to add to or alter, amend, substitute, delete or modify all or any of the above grounds of appeal."

3. The assessee is a firm and filed return of income declaring total income of Rs. 97,73,900/-. During the assessment proceedings, the Assessing Officer had reason to believe that the assessee had unexplained money amounting to Rs. 15,43,980/-. Subsequently, notice u/s. 148 of the Income Tax Act, 1961 dated 30-06-2022 was issued along with various other notices. After taking cognizance of the assessee's reply, the Assessing Officer passed assessment order u/s. 147/144B of the Act dated 11-05-2023 thereby assessing the total income at Rs. 1,13,17,880/- thereby making addition of Rs. 15,43,980/- on the aspect of variation in respect of four parties related to 26AS details.

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. The ld. A.R. submitted that the assessee at this juncture has the details of reconciliation of the variation/difference in the Form as per 26AS as stated by the Assessing Officer in the

assessment order. Therefore, the ld. A.R. requested that the matter may be remanded back to the file of the Assessing Officer.

6. The ld. D.R. relied upon the assessment order and the order of the CIT(A).

7. We have heard both the parties and perused all the relevant materials available on record. At this juncture, the assessee is giving the reconciliation which needs to be verified and therefore it will be appropriate to remit this matter/issue to the file of the JAO/Assessing Officer for proper verification and adjudication of the difference in Form 26AS and the explanation given by the assessee to that effect. The assessee be given opportunity of hearing. The appeal of the assessee is partly allowed for statistical purpose.

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

Order pronounced in the open court on 17-07-2025

Sd/-
(Dr. BRR Kumar)
Vice President

Sd/-
(Suchitra Kamble)
Judicial Member

Ahmedabad : Dated 17/07/2025

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद