

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, MUMBAI**

**BEFORE SHRI AMIT SHUKLA, HON'BLE JUDICIAL MEMBER AND
SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER**

ITA NO. 1986/MUM/2022 (A.Y: 2017-18)

Lucy Trevor Pereira Evbriel Villa, Khazanbhat Mulgoan, Vasai Thane, Mumbai - 401201 PAN: ALSPP7736M	v.	ITO – Ward-4(2) 6 th Floor, Ashar I.T. Park Road No. 16Z Wagle Industrial Estate Thane, Mumbai - 400604
(Appellant)		(Respondent)

Assessee by	:	None
Department by	:	Shri Manoj Sinha
Date of Hearing	:	28.09.2022
Date of Pronouncement	:	30.09.2022

ORDER

PER S. RIFAUR RAHMAN (AM)

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short "Ld.CIT(A)"] dated 15.06.2022 for the A.Y.2017-18.

2. Assessee has raised following grounds in its appeal:

"1. The Hon. CIT(A). National Faceless Appeal Centre (NFAC), Delhi erred in deciding the appeal exparte, ignoring the request letter filed seeking adjournment of hearing and needlessly presuming that appellant was not interested in pursuing the appeal, thereby deciding the appeal in absolute breach of the salient principles of equity, fairplay and natural justice, for which reason the appeal order be quashed/set aside.

2. The Hon. CIT(A) erred in confirming the addition of Rs. 7,00,000/-, as unexplained money u/s. 69A r.w.s. 115BBE of the IT Act, 1961, on account of cash deposited in the bank accounts, without appreciating the fact that provisions of section 69A had no application to the facts of the appellants case and the source of cash deposited in the bank accounts was fully explainable and supported by adequate evidences and therefore the unjustified addition be kindly deleted.

3. The appellant craves leave to add, alter, amend and/or vary any of the above grounds of appeal at any time before the decision of the appeal."

3. In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. Therefore, we proceed to dispose of this appeal on hearing the Ld. DR on merits.

4. Considered the submissions of Ld.DR and material placed on record. On a perusal of the Ld.CIT(A) order, we find that even though the Ld.CIT(A) provided opportunity on multiple occasions assessee could not appear before the Ld.CIT(A), however, on 26.05.2022 and 10.06.2022 assessee requested for adjournment. Ld.CIT(A) has not considered the above letters. Considering the totality of facts and circumstances of the

case and keeping in view the additions/disallowance made by the Assessing Officer, in the interest of justice we are of the opinion that assessee should be given one more opportunity of being heard. Thus, this appeal is restored to the file of the Ld.CIT(A) for denovo adjudication in accordance with law. Assessee is directed to appear before the Ld.CIT(A) and shall cooperate with the appellate proceedings without taking unnecessary adjournments. Thus, this appeal is restored to the file of the Ld.CIT(A) accordingly.

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

Order pronounced in the open court on 30th September, 2022.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER
Mumbai / Dated 30.09.2022
Giridhar, Sr.PS

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER
(Asstt. Registrar)
ITAT, Mum