

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'G' BENCH
MUMBAI**

**BEFORE: SHRI B.R.BASKARAN, ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.404/Mum/2020
(Assessment Year :2011-12)**

Shri Satish R Chanda 84/A, B-Lane Plot No.143, Sector-8, Near Sagar Vihar, Vashi Navi Mumbai-400 703	Vs.	Income Tax Officer 22(3)(4) Room No.306, 3rdFloor Tower No.6, Vashi Railway Station Complex, Vashi Navi Mumbai – 400 705
PAN/GIR No.ADWPC9663Q		
(Appellant)	..	(Respondent)

Assessee by	Ms. Hiral Sejpal & Shri Sarthak Das
Revenue by	Shri Om Prakash Rastogi
Date of Hearing	10/11/2022
Date of Pronouncement	26/12/2022

आदेश / O R D E R

PER B.R. BASKARAN (A.M.):

The assessee has filed this appeal challenging the order dated 18/10/2019 passed by Id. CIT(A)-26, Mumbai and it relates to A.Y.2011-12.

2. The grounds of appeal urged by the assessee give rise to the following issues:-

- A) Addition of Rs.36.06 Lakhs on account of unexplained deposit made into bank account.
- B) Cost of acquisition for computing capital gain on sale of Shop No.5, Ground Floor, Nirman CHS, Plot No.8, Sector-13, Khanda Colony, New Panvel.
- C) Addition of capital gain on sale of Shop No.01, Sidheshwar CHS, Plot No.105, Sector-2, Koperkhairne.
- D) Addition of notional rent

3. The facts related to the case are stated in brief. The assessee is an individual and he filed return of income for the year under consideration declaring total income of Rs.14.76 lakhs. The Assessing Officer took up the return of income for scrutiny. The assessee did not respond to various queries raised by the Assessing Officer and hence, the Assessing Officer completed the assessment by making various additions mentioned above. The Id. CIT(A) confirmed all the additions and hence, the assessee has filed its appeal before this Tribunal.

4. At the outset, the Id. AR submitted that the assessee could not properly represent this case before the tax authorities. Hence, the Assessing Officer has made various additions to the best of his judgement. Even though the assessee filed certain explanations before Id. CIT(A) and not full information, yet they have not been properly appreciated the first appellate authority. The Id. AR further submitted that the assessee has now brought in all the evidences in support of the various queries raised by the Assessing Officer. Accordingly, she prayed that the assessee may be provided with one more opportunity to present his case properly before the Assessing Officer.

5. We have heard Id. DR and perused the record. As noticed herein, the assessee did not cooperate with the Assessing Officer, and hence, the Assessing Officer was constrained to pass the order by making various additions on the basis of materials available on record. The Id. CIT(A) has also confirmed the additions as according to Id. AR, required information was not fully furnished before Id. CIT(A). Under the set of facts, in the interest of natural justice, we are of the view that assessee may be provided with one more opportunity to present his case properly. Accordingly, we set aside the order passed by Id.CIT(A) and restore all the issues to the file of Assessing Officer for examining them afresh. Assessee is also directed to fully co-operate with the Assessing Officer. After hearing the assessee, the Assessing officer may take appropriate decision in accordance with the law.

6. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced on 26/12/2022 by way of proper mentioning in the notice board.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated 26/12/2022
KARUNA, *sr.ps*

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, Mumbai