



IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

BEFORE SHRI PRASHANT MAHARISHI, AM
AND
SHRI NARENDER KUMAR CHOUDHRY, JM

ITA No. 1510/MUM2023
(Assessment Year 2017-18)

Sharad Goyal
E-1101, JalvayuVihar,
Hiranandani Garden, Powai,
Mumbai- 400076

Vs.

The Assistant Commissioner
of Income tax
Circle 26 (3) Mumbai

(Appellant)

(Respondent)

PAN No. ADBPG3653P

Assessee by : None
Revenue by : Shri Dr. Kishor Dhule

Date of hearing:	03.08.2023
Date of pronouncement:	12.10.2023

ORDER

PER PRASHANT MAHARISHI, AM:

01. This appeal is filed by Mr. Sharad Goyal [Assessee/ Appellant] for assessment year 2017-18 against the order of the Assessment unit [assessing officer] dated 27.03.2023 making an addition of Rs.



- 2,55,73,851/- to the returned income of the assessee of Rs. 20,78,640/- assessed at Rs. 2,76,52,491/- passed u/s 143 (3) rws 263 rws 144B of the Income Tax Act.
02. The order has been passed by the assessment unit Income Tax Department u/s 143(3) r.w.s. 263 r.w.s. 144B of the Income Tax Act, 1961. In fact this appeal should have been filed before the Ld. CIT(A). Instead of this assessee has filed this appeal against assessment order before us.
 03. At the time of hearing none appeared on behalf of the assessee.
 04. The Ld. DR submitted that appeal filed by the assessee is not maintainable as it should have been filed before the Ld. CIT(A).
 05. We have carefully considered the submission of the Ld. CIT - DR and find that this appeal has been filed against the assessment order passed u/s 143(3) by the assessment unit pursuant to order u/s 263 of the Act passed by the CIT. In fact assessee should have filed the appeal before the Ld. CIT(A). Therefore, this appeal is not maintainable before us. According to notice of demand u/s 156 of the Act dated 27.03.2023 Assessment unit [para 6] also directed assessee to file appeal before National Faceless Appeal Centre. However, perhaps due to inadvertence assessee has filed this appeal before us. In view of this we dismiss the appeal of the assessee as infructuous and direct the assessee to file appeal before National Faceless Appeal Centre with appropriate application for condonation of delay.



06. In the result, appeal filed by assessee is dismissed as not maintainable.

Order pronounced in the open court on 12.10.2023.

Sd/-
(NARENDER KUMAR CHOUDHRY)
(JUDICIAL MEMBER)

Sd/-
(PRASHANT MAHARISHI)
(ACCOUNTANT MEMBER)

Mumbai, Dated: 12.10.2023

Shubham P. Lohar

Copy of the Order forwarded to:

BY ORDER,

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

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Mumbai