

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SMT. RENU JAUHARI, ACCOUNTANT MEMBER**

**ITA No.4175/M/2023
Assessment Year: 2018-19**

M/s. Richmond Realtors, 1/A, Mangesh, Industrial Estate, S Samuel Marg, Subhash Nagar, Bhandup-West, Maharashtra – 400 078 PAN: AAPFR9019K (Appellant)	Vs.	National Assessment Centre- NFAC, Delhi (Respondent)
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Present for:

Assessee by : Shri Divyesh I. Shah, A.R.
Revenue by : Shri Himanshu Kumar, D.R.

Date of Hearing : 14 . 05 . 2024
Date of Pronouncement : 30 . 05 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the assessee against the order dated 21.09.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2018-19.

2. In the instant case, the Assessing Officer (AO), vide assessment order dated 19.04.2021 under section 143(3) read with

section 144B of the Act, made the additions of Rs.42,00,000/- and Rs.57,375/- respectively on account of unexplained cash credit and disallowance of interest expenses under section 68 of the Act, against which the assessee preferred first appeal before the Ld. commissioner who though afforded various opportunities to the assessee by issuing notices for fixing the case for hearings, however, the assessee made no compliance and not filed any submissions/documents in support of its claim. Therefore, the Ld. Commissioner in the absence of submissions/documents decided the appeal of the assessee as ex-parte and affirmed the aforesaid additions by dismissing the appeal of the assessee.

3. We have heard the parties and perused the material available on record. The assessee neither filed any submissions/documents before the Ld. Commissioner nor demonstrated the reason for non-compliance with the notices issued by the Ld. Commissioner and therefore the Assessee does not deserve any leniency, however, considering the other aspect of the case, as in the absence of relevant submissions/documents which the assessee has failed to file, the Ld. Commissioner was unable to decide the issues involved in its right perspective and proper manner, hence for the just decision of the case and for the ends of substantial justice, **we are remanding the instant case to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity to the assessee, to substantiate its claim.**

4. We also direct the assessee to cooperate with the appellate proceedings and file the relevant submissions/documents which would be essential/required by the Ld. Commissioner for proper adjudication of the case. We clarify that in case of further default the assessee shall not be entitled for any leniency.

5. Thus, the case is remanded accordingly.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 30.05.2024.

**Sd/-
(RENU JAUHARI)
ACCOUNTANT MEMBER**

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

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.