

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.149/MUM/2024  
Assessment Year: 2020-21  
&  
ITA No.154/MUM/2024  
Assessment Year: 2020-21**

<b>Ms. Reema Kundnani</b> 601/602, Jeevan Anand CHS, Sab TV Road, Opp. Laxmi Industrial Estate, Azad Nagar, Andheri West, Mumbai - 400053 <b>PAN: AHCPK6735D</b>	Vs.	<b>Commissioner of Income Tax Appeals (52),</b> Aayakar Bhavan, M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

**Present for:**

Assessee by : None  
Revenue by : Smt Mahita Nair, SR. D.R.

Date of Hearing : 11 . 06 . 2024  
Date of Pronouncement : 26 . 06 . 2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

These two appeals have been preferred by the assessee against the orders even dated 08.11.2023, impugned herein, passed by the 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. 2020-21.

**2.** The issues involved in both the appeals are identical and therefore for the sake of brevity, the same were heard together and are being disposed of by this composite order and considering **ITA No.154/M/2024** as a lead case and result of the same shall apply mutatis mutandis to both the appeals under consideration.

**3.** Coming to **ITA No. 154/M/2024**, we observe that in spite of sending notice for the date of hearing on 11.06.2024, the assessee neither appeared nor filed any adjournment petition, hence, in the constrained circumstances, we are inclined to decide this appeal by considering the order passed by the authorities below and hearing the Ld. D.R.

**4.** At the outset, we observe that in the instant case the assessee has challenged the assessment order dated 29.09.2021 under section 143(3) of the Act by e-filing an first appeal on 30.10.2021, which was taken into consideration only after two years i.e. on 28.08.2023 and subsequently on three occasions. However, the assessee made no compliance. Therefore, in the absence of relevant reply/document, the Ld. Commissioner affirmed the addition of Rs.5,22,222/- made by the Assessing Officer (AO) as income from other sources. Though the conduct of the assessee seems to be non-compliant and/or non-vigilant, however, considering the peculiar facts that the reply and relevant documents which were required to be filed by the assessee, are relevant and essential for proper adjudication of the issue, hence, for the just decision of the case and for the ends of substantial justice, we are inclined to give one more opportunity to the assessee to substantiate her claim. Hence, the case is remanded to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity to the assessee.

**5.** We also direct the assessee to cooperate with the appellate proceedings and to file the relevant submissions/documents which

would be essential and 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.

**6.** Consequently, the appeal i.e. ITA No.154/M/2024 filed by the assessee is allowed for statistical purposes.

**7. ITA No.149/M/2024** : Coming to this appeal, we observe that it is a duplicate appeal filed against the same impugned order, which is the subject matter in ITA No.154/M/2024, hence, this appeal is liable to be dismissed being not maintainable/infructuous.

**8.** In the result, ITA No.154/M/2024 filed by the assessee stands allowed for statistical purposes, whereas ITA No.149/M/2024 is dismissed being not maintainable/infructuous.

**Order pronounced in the open court on 26.06.2024.**

**Sd/-  
(GIRISH AGRAWAL)  
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.