

**IN THE INCOME-TAX APPELLATE TRIBUNAL “E” BENCH,
MUMBAI**

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER
&
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No. 1322/Mum/2024
(A.Y. 2014-15)**

**ITA No. 1323/Mum/2024
(A.Y. 2017-18)**

Himanshu Vedprakash Chturvedi 233, Bldg No. 2, Shantivan, Oshiwara, Andheri-W, Mumbai-400053	Vs.	ITO, Ward-24(2)(1), Mumbai Room No. 613, 6 th Floor, Piramal Chamber, Lalbaug, Parel, Mumbai-400012
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AFB[C5214Q		
Appellant	..	Respondent

Appellant by :	Ms. Vanita Nara
Respondent by :	Shri P. D. Chougule

Date of Hearing	26.06.2024
Date of Pronouncement	28.06.2024

आदेश / O R D E R

PER RENU JAUHRI [A.M.] :-

These appeals are filed by the assessee against the orders passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] by the Learned Commissioner of Income-tax (Appeals), Mumbai-36/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] for the Assessment Years [A.Y.] 2014-15 & 2017-18. Facts of both the years being similar, both appeals are being considered together.

2. The grounds of appeal in ITA No. 1322/Mum/2024 for AY 2014-15 raised by the assessee are as under:

“On the facts and in the circumstances of the case and in law:

1.Ld. CIT(A) erred in disposing of appeal against the principle of natural justice.

2.Ld. CIT(A) erred in passing the order without taking cognizance of Remand Proceedings.

3.Ld. CIT(A) erred in affirming the action of Ld. AO of considering income of Rs.4,98,00,000/- as undisclosed rental income.”

3. The grounds of appeal in ITA No. 1323/Mum/2024 for AY 2017-18 raised by the assessee are as under:

“On the facts and in the circumstances of the case and in law:

1. Ld. CIT(A) erred in disposing of appeal against the principle of natural justice.

2. Ld. CIT(A) erred in confirming the order passed by Ld. AO which itself against principle of natural justice.

3.Ld. CIT(A) erred in affirming the action of Ld. AO of considering income of Rs.90,17,156/- as undisclosed rental income.

4. Ld. AO erred in adding Rs. 9,90,700/- u/s 69C on account of payment of credit card bills.

5. Ld. AO erred in adding Rs. 99,000/- u/s 69A on account of cash deposited during demonetization period.”

ITA No. 1322/Mum/2024 for AY 2014-15

4. The brief facts are that the assessee filed return on 08.11.2015 declaring income of Rs. 30,93,931/-. The case was selected for scrutiny. However, no compliance was made and therefore, assessment was completed u/s 144 of the Act on the basis of information available in the return as well as 26AS statement. It was held that the assessee had failed to offer the rental receipt of

Rs. 4,98,00,000/- which was assessed under the head income on house property, after allowing deduction u/s 24 @30%.

5. The assessee filed an appeal before CIT(A) against the assessment order, but the same was also decided ex parte vide order dated 20.12.2023. The assessee's appeal was dismissed, as no evidence to substantiate the grounds were furnished before the Ld. CIT(A).

6. We have considered the appeal, filed before us, is also delayed by 33 days for which the condonation has been requested by the Ld. AR. An affidavit has been filed by the assessee stating that he had closed his business of set construction for films under name and style M/s Atreepur Studio in 2017-18 and that he was mostly staying at his native place in Uttar Pradesh due to his family issues. The CA appointed by him to look after the matters relating to income tax, failed to comply with the notices, resulting in the ex parte assessment as well as the appellate order.

7. In view of the above facts submitted by the assessee, we hereby condone the delay and restore the matter to the file of Ld. CIT(A) for deciding the same on merits after giving due opportunity of hearing to the assessee. The assessee is also directed to make appropriate compliance during the appellate proceedings.

ITA No. 1323/Mum/2024 for AY 2017-18

8. The facts of this year are similar to AY 2014-15. The assessee's appeal against the assessment order was dismissed on account of non compliance to various notices issued by the Ld. CIT(A). The appeal against the order dated

23.06.2023 has been filed before us after delay of 206 days. In view of the common affidavit submitted by the assessee for AY 2014-15 and AY 2017-18, explaining the reasons, the delay is hereby condoned. We accordingly restore the matter to the file of Ld. CIT(A) for deciding the same on merits after giving due opportunity of hearing to the assessee and the assessee is also directed to make appropriate compliance during the appellate proceedings.

9. In the result, the appeals of the assessee are allowed for statistical purposes.

Order Pronounced in Open Court on 28.06.2024

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

Place: Mumbai

Date 28.06.2024

ANIKET SINGH RAJPUT/STENO

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

**आयकर अपीलिय अधिकरण/ ITAT, Bench,
Mumbai.**