

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

**BEFORE: SHRI BR BASKARAN, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 4278/MUM/2023  
(Assessment Year : 2014-15)**

Praful Devji Galia Room no.7, Bldg no. 1, IVY, Co.op Housing Soc., Near Kinnari Hall, Kannamwar-1, Vikhroli East, Mumbai-400083.	Vs.	CIT/NFAC Room no. 717, Kautilya Bhawan, G Block Bandra Kurla Complex East, Mumbai-400051.
<b>PAN/GIR No. AABPG5976C</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	None
Revenue by	Shri. H.M.Bhatt (SR. DR.)
<b>Date of Hearing</b>	<b>26/06/2024</b>
<b>Date of Pronouncement</b>	<b>11/07/2024</b>

**आदेश / O R D E R**

**PER SUNIL KUMAR SINGH (J.M):**

1. This appeal is directed against the impugned order dated 19.10.2023 passed in Appeal no. CIT(A) 46, Mumbai/10059/2017-18, by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2014-15, wherein learned

CIT(A) has dismissed assessee's appeal at the admission stage for want of the copy of penalty order.

2. The brief facts related to the appeal state that, assessee e-filed the return of income on 13.03.2016, declaring his income of Rs. 1,91,210/-. The case was selected for scrutiny under CASS. Statutory notices u/s. 143(2) and 142(1) of the Act were issued. Assessee filed his submissions and details called for through e-mail. Assessing Officer was not satisfied with the explanation of the assessee in respect of interest income of Rs. 1,25,520/- and the term deposit of Rs. 8,60,542/-. The same was treated as unexplained investment u/s. 69 of the Act and was added back to the total income of the assessee. Simultaneously, penalty proceedings u/s. 271(1)(C) of the Act, were also initiated for concealment of income. Aggrieved by the penalty order, assessee preferred an appeal before learned CIT(A), who dismissed assessee's appeal at the admission stage for want of the copy of the penalty order.
3. None responded for the assessee. Heard learned DR and perused on records.
4. It transpires from the perusal of the impugned order that the assessee did not file copy of the penalty order, against which he preferred an appeal before learned CIT(A). It appears that the assessee has failed to conduct himself in a responsive and disciplined manner before the first appellate authority. However, in the interest of justice and fair play, we deem it just and proper to afford an opportunity to the appellant assessee to get his case

disposed off on merit before first appellate authority. The appellant is directed to remove the said defect by filing a copy of the impugned penalty order before the First Appellate Authority. The appellant shall remain vigilant & co-operative in the proceedings before learned CIT(A) to expeditious the disposal. Needless to say that learned CIT(A) shall ensure substantial compliance of the principles of natural justice and pass order on merit afresh after admission of the first appeal in accordance with law.

5. In the result, the appeal is allowed. The impugned order dated 19.10.2023 is set aside. The appeal is restored back to the file of learned CIT(A) for statistical purposes.

Order pronounced on 11.07.2024.

**Sd/-**  
**(BR BASKARAN)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 11/07/2024  
Anandi Nambi, *Steno*

**Copy of the Order forwarded to:**

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

//True Copy//

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**