

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.2943/M/2024  
Assessment Year: 2014-15**

<b>Smt. Ashwini Gokhale,</b> 212, Zest Business Spaces, M.G. Road, Ghatkopar East, Mumbai Maharashtra - 400 077 <b>PAN: AQCPG1404A</b>	Vs.	<b>Income Tax Officer-</b> Ward 26(1)(2), Kautilya Bhavan, BKC, Bandra (East), Mumbai - 400051
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Rakesh Joshi, C.A.  
Revenue by : Shri Manoj Kumar Sinha, Sr. DR.

Date of Hearing : 25 . 07 . 2024  
Date of Pronouncement : 31 . 07 . 2024

**O R D E R**

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

This appeal has been preferred by the Assessee against the order dated 02.04.2024, 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. 2014-15.

**2.** In the instant case, the Assessing Officer (AO) vide order dated 21.12.2016 u/s 144 r.w.s. 143(3) of the Act, made the addition of Rs.66,83,510/- (Rs.52,63,625/- on purchase/investment in immovable property, Rs.11,86,000/- on account of cash deposit and Rs.2,33,885/- on account of credit card payment).

**3.** The Assessee, being aggrieved, challenged the said addition before the Ld. Commissioner, who, though sought remand report from the AO on the documents/evidences filed by the Assessee, however, in the impugned order without analysing and referring the outcome of the remand proceedings, dismissed the appeal of the Assessee and consequently affirmed the aforesaid addition.

**4.** The Assessee, being aggrieved, is in appeal before us. Ld. CA Shri Rakesh Joshi, at the outset submitted that admittedly in the instant case, the remand proceedings were initiated on the directions of the Ld. Commissioner and the Assessee duly participated in the same, however, the Ld. Commissioner neither mentioned about the documents filed by the Assessee before him nor discussed about the outcome of the remand proceedings in the impugned order, therefore, the impugned order is liable to be set aside.

**5.** The Ld. D.R. though supported the impugned order but did not refute the claim of the Assessee.

**6.** We have given thoughtful considerations to the peculiar facts and circumstances of the case. Though on the ground as submitted by the Ld. AR, the impugned order is liable to be set aside, however considering the peculiar facts that may be the Ld. Commissioner inadvertently or overlooking, failed to take into consideration the remand report/documents and also failed to decide the case in its right perspective and in appropriate manner and even otherwise non-filing of relevant details/documents by the Assessee before AO, resulted into passing the assessment order u/s 144A r.w.s. 143(3) of the Act, therefore for substantial justice and just decision of the case and taking this case as an exception, we are inclined to remand the instant case to the file of the AO for decision afresh, suffice to say by

affording reasonable opportunity to the assessee to substantiate its claim.

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

**Order pronounced in the open court on 31.07.2024.**

**Sd/-  
(GAGAN GOYAL)  
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.