

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI “B” BENCH, MUMBAI

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER AND
SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER

ITA No.805/Mum./2024
(Assessment Year : 2017-18)

ITO,
Mumbai-400051.

..... Appellant

v/s

Natawarlal Mangalji Thakkar,
R.No66/58, 3rd Floor, Bldg.No.183,
Kanmwar Nagar No.2, Vikhroli East Mumbai,
Mumbai-400083.

..... Respondent

PAN -AADPT8178R

Assessee by : None

Revenue by : Shri Ashok Kumar Ambastha, Sr.DR

Date of Hearing – 28.05.2024

Date of Order – 20.08.2024

ORDER

PER RAJ KUMAR CHAUHAN, J.M.

The present appeal has been filed by the Revenue against the order dated 29.12.2023 passed under section 250 of the Income Tax Act, 1961 (“*the Act*”) by Ld. CIT(A), National Faceless Appeal Centre (“NFAC”), Delhi pertaining to Assessment Year 2017-18. The Revenue has raised following grounds of appeal: -

1. *"Whether on the facts and in the circumstances of the case the Ld. CIT(A) has erred in deleting the adhoc basis of addition and ignored the fact that the assessee had disclosed a credit of Rs. 4,09,84,975/- only in his books of account however he had total cash deposit of Rs. 5,49,61,000/- in his bank account during the*

year under consideration and has failed to offer any explanation regarding the huge difference in books of account and cash deposit."

2. *Whether on the facts and in the circumstances of the case the Ld. CIT(A) has erred in deleting the addition on account of short term capital gain on sale of immovable property where the AO has the information in Income tax statement details (ITS details) that the assessee had sold property and the assessee failed to discharge his onus to explain the transaction.*
3. *The appellant craves leave to amend or to alter any ground or add a new ground, which may be necessary."*

2. At the time of hearing, no one attended the proceedings on behalf of the assessee. Therefore, the appeal of the Revenue is taken up for hearing in the absence of the assessee and on the basis of material available on record.

3. We have heard the Ld. Sr. DR for the Revenue and perused the material available on record. At the very outset, the Registry pointed out that cause title of the appeal is not filled correctly and Form No. 36 filed before ITAT is not signed by the AO. Since the cause title is not filed correctly and Form No. 36 is not signed by the AO, therefore the appeal is accordingly dismissed with a liberty to file fresh as per law.

4. In the result, appeal filed by the Revenue is dismissed in the above terms.

Order pronounced in the open Court on 20.08.2024.

Sd/-

**[OM PRAKASH KANT]
ACCOUNTANT MEMBER**

MUMBAI, DATED: 20/08/2024
Amit Kumar (Sr. PS on Tour)

Sd/-

**[RAJ KUMAR CHAUHAN]
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai