

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

**BEFORE JUSTICE (RETD.) SHRI C.V. BHADANG, PRESIDENT  
AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

<b>ITA No.</b>	<b>A.Y.</b>	<b>Appellant</b>	<b>Respondent</b>
3535/Mum/24	2014-15	Mr. Arudh Mohan Jadhav, D-6, Avanti Nagar Murarji Peth, Near Old Pune Naka, Solapur PAN: AVJPJ2129B	Dy. Commissioner of Income Tax, Central Circle-1(3), 9 <sup>th</sup> Floor, Old CGO Bldg., Annexe M.K.Road, Mumbai
3536/Mum/24	2015-16		
3537/Mum/24	2016-17		
3538/Mum/24	2017-18		

**Assessee by** : NONE  
**Revenue by** : Shri Ajay Chandra, CIT-DR

**Date of Hearing** : 21/08/2024  
**Date of Pronouncement** : 26/08/2024

**ORDER**

**PER B.R. BASKARAN, A.M :**

All these appeals have been filed by the assessee challenging the common order dated 21-11-2023 passed by the Ld. Commissioner of Income Tax (Appeals)-47, Mumbai [‘Ld.CIT(A)’] and relate to the Assessment Years (AYs.) 2014-15, 2015-16, 2016-17 and 2017-18. For the sake of convenience, we dispose of these appeals by way of this common order.

2. None appeared on behalf of the assessee. The Ld.DR submitted that the assessee has not appeared before the AO as well as the Ld.CIT(A). Under these set of facts, we prefer to dispose of these appeals *ex-parte*, without the presence of assessee.

3. We heard the Ld.DR and perused the record. The present assessments have been framed by the AO u/s. 153C of the Income Tax Act, 1961 ('the Act') on the basis of materials relating to the assessee, seized in the search proceedings conducted in the case of Pandhe Group. The assessee did not appear before the AO and hence the AO was constrained to pass the orders to the best of his judgment u/s. 144 of the Act. Though the assessee challenged the assessment orders by filing appeals before the Ld.CIT(A), yet the assessee did not appear before the Ld.CIT(A) also. We noticed that the Ld.CIT(A) has issued notices ten times. Hence, the Ld.CIT(A) also confirmed the orders passed by the AO.

4. We heard the Ld.DR and perused the record. We notice that the assessee did not appear before the AO as well as Ld CIT(A) and hence both the authorities have passed orders *ex-parte* on the basis of information available with them. Accordingly, in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the Ld.CIT(A).

5. However, since the assessee was not appearing before both the parties and further no valid reason was cited before us for doing so, we are of the view that the assessee is required to pay a cost of Rs.10,000/- (Rupees Ten Thousand only), which shall be paid to the credit of the Income Tax Department as 'Other Fees' within two months from the date of receipt of this order. The cost is imposed to make the assessee serious in pursuing the income tax matters.

6. Subject to payment of the above cost, which shall be verified by the Ld.CIT(A), we set aside the orders passed by the Ld.CIT(A) in all the years and restore all the issues urged before us in all the years to the file of Ld.CIT(A) for adjudicating them afresh, after affording adequate opportunity of being heard to the assessee. We also direct the assessee

to fully co-operate with the Ld.CIT(A) for expeditious disposal of these appeals.

7. In the result, all these appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 26<sup>th</sup> August, 2024

Sd/-

(JUSTICE (RETD.) C.V. BHADANG)  
PRESIDENT

Sd/-

(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai,

Date : 26-08-2024

*TNMM*

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "A" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai