

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.638/M/2023  
Assessment Year: 2012-13**

<b>Shri Sudhakar Purshottam Karandikar,</b> 2/3, Maitra, Behind Mahabal Hospital, Off Pathardi Road, Indira Nagar, Nashik - 422 009 <b>PAN: AHCPK9436B</b> (Appellant)	Vs.	<b>Assistant Commissioner of Income Tax, 13(3)(1),</b> Room No.229, Aaykar Bhavan, M.K. Road, Mumbai - 400 020 Maharashtra (Respondent)
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**Present for:**

Assessee by : Shri Anilkumar Uttamchand Lodha, A.R.  
Revenue by : Shri R.R. Makwana, Sr. D.R.

Date of Hearing : 20 . 08 .2024  
Date of Pronouncement : 30 . 08 .2024

**O R D E R**

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

This appeal has been preferred by the Assessee against the order dated 19.01.2024, impugned herein, passed by the Additional/Joint Commissioner (Appeals)/First Appellate Authority (in short "FAA")], for the A.Y. 2012-13.

**2.** In the instant case the Assessing Officer (AO) vide order dated 13.11.2019 u/s 144 r.w.s. 147 of the Income Tax Act 1961 (in short "Act") has made the addition of Rs.13,20,000/- on account of un-explained income on investment in units of HDFC Mutual Fund.

**3.** The Assessee, being aggrieved, challenged the said addition before the Ld. FAA, however in spite of sending three notices, made no compliance, therefore, in the absence of any reply and documentary evidence, the Ld. FAA was constrained to dismiss the appeal of the Assessee for non-prosecution.

**4.** The Assessee being aggrieved is in appeal before us. We have given thoughtful considerations to the peculiar facts and circumstances of the case. The conduct of the Assessee prima facie appears to be non-compliant and therefore the Assessee does not deserve any leniency. Considering the fact the Ld. FAA in the absence of reply/documents failed to decide the issue involved in the instant appeal on merit and in its right perspective and appropriate manner and therefore for granting one more opportunity to the Assessee to substantiate his claim and for the decision on merit by the Ld. FAA, we are inclined to remand this case to the file of Ld. FAA, however considering the peculiar facts again, as the assessment order is also an ex-parte passed u/s 144 r.w.s. 147 of the Act and therefore for the just decision of the case and substantial justice, 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 his claim.

**5.** Thus, the case is remanded to the file of the AO accordingly.

**6.** In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

**Order pronounced in the open court on 30.08.2024.**

**Sd/-  
(OMKARESHWAR CHIDARA)  
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.