

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

**BEFORE: SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT  
MEMBER**

**&**

**SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 3631/MUM/2024  
(Assessment Year : 2022-23)**

Kalpesh Ghevarchand Jain 4 <sup>th</sup> Floor, Shop no. 31, 31 Darbar Mansion, Kharakuva Zaveri Bazaar, Mumbai-400002.	Vs.	Income Tax Officer-25(1)(1) KB-945, Kautilya Bhavan, Bandra Kurla Complex Rd., Bandra Kurla Complex, Bandra East, Mumbai.
<b>PAN/GIR No. AFIPJ0079F</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri. Jigar Mehta a/w Ms. Shriti Bhadoriya, CA
Revenue by	Smt. R. M. Brindha, Addl. JCIT (Virtual mode)
<b>Date of Hearing</b>	<b>26/09/2024</b>
<b>Date of Pronouncement</b>	<b>01/10/2024</b>

**आदेश / O R D E R**

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

1. This appeal has been preferred against the impugned order dated 14.06.2024 passed in Appeal no. NFAC/2021-22/10326671 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.] 2022-23, wherein learned CIT(A) has dismissed assessee's appeal in default of the assessee.

2. The brief facts related to the appeal state that assessee filed return of income for A.Y. 2022-23 on 26.09.2022, declaring total income of Rs. 12,25,950/-. The case was selected for scrutiny. Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon the assessee. After considering the submissions made by the assessee, learned assessing officer added Rs. 22,00,000/- as unexplained money u/s. 69A of the Act. Aggrieved, assessee preferred an appeal before learned CIT(A) who dismissed assessee's appeal ex-parte.
3. Assessee preferred this second appeal on the ground that learned CIT(A) has erred in dismissing the appeal, without affording adequate opportunity of being heard to the assessee.
4. In response to the notice issued by the tribunal, learned DR appeared and participated in the hearing.
5. We have perused the records and heard learned representatives for the parties.
6. Learned AR has submitted that learned CIT(A) has passed impugned order in violation of the principle of natural justice.
7. Learned DR has supported impugned order.
8. We notice that the assessee did not respond to the notices issued by learned CIT(A) for hearing on 03.04.2024, 23.04.2024, 14.05.2024 and 27.05.2024. Learned CIT(A) passed ex-parte order in default of assessee. It is further found that no reasons have been given in the impugned order. There is no due or proper application of mind or any critical analysis or objective consideration in the matter despite the same being first appellate authority. It is well settled in law that the reason is the life of law. It is that filament that injects soul to the

order. Absence of analysis not only evinces non-application of mind but also mummifies the core spirit of the order. Learned CIT(A) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to remit the matter back to the file of learned CIT(A) for adjudication on merits and to pass speaking order. We direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Needless to say, that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made clear that we have not made any observation in respect of the merits of the case. The appeal is liable to be allowed in above terms.

9. In the result, the appeal is allowed in above terms. The impugned order dated 14.06.2024 is set aside. The appeal is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 01.10.2024.

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

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

Mumbai; Dated 01/10/2024  
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//

*ITA no.3631/MUM/2024*  
*Kalpesh Ghevarchand Jain*

BY ORDER,

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