IN THE INCOME-TAX APPELLATE TRIBUNAL "B" BENCH, MUMBAI

BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
&
SMT. RENU JAUHRI, ACCOUNTANT MEMBER

ITA No. 4057/MUM/2024
(A.Y. 2008-09)

Shri Nirav Natwerlal Reshamwala C/O. R. C. Reshamwala & Co., Chartered Accountants, 322, Varma Chambers, 11 Homji Street, fort, Mumbai-400011	v/s. बनाम	ITO-19(12)(4), Mumbai Income Tax Department, National Faceless Appeal Centre, Delhi
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: ADOPR2697H		
Appellant/अपीलार्थी	··	**Respondent/प्रतिवादी**

Appellant by :	Shri Manish R. Reshamwala
Respondent by :	Shri Paresh Deshpande

Date of Hearing	07.10.2024
Date of Pronouncement	18.10.2024

आदेश / O R D E R

PER RENU JAUHRI [A.M.] :-

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai-30/National Faceless Appeal Centre, Delhi [hereinafter referred to as "CIT(A)"] dated 13.06.2024 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for Assessment Year [A.Y.] 2008-09.

2. The assessee has raised the following grounds of appeal:

> *1. Order passed without verification of Facts:*
> *The Hon. CIT(A) NFAC passed an order against the assessee disposing off his appeal without an opportunity for hearing in-spite of number of hearings done before CIT (A) and full details submitted.*
> *2. The additions to purchases amounting to Rs.2,17,57,870/- made by the AO only on the basis of a retracted statement be deleted.*

3. The brief facts of the case are that the assessee had filed return declaring income of Rs. 1,60,820/- on 29.09.2008. Subsequently, on receipt of information from the DGIT (Investigation), Mumbai regarding accommodation entries taken by him from M/s. Krishna Diam and M/s. Parshwanth Gems Pvt. Ltd., reopening proceedings were initiated u/s 147 of the Act. The assessment was finalized u/s 144 r.w.s. 147 of the Act at an income of Rs. 2,17,57,870/-, after making addition on account of non-genuine purchases/unsecured loans to the tune of Rs. 2,15,97,046/-.

4. The assessee filed an appeal on 27.04.2016 against the assessment order dated 23.03.2016 before the Ld. CIT(A). The appeal was subsequently migrated to the CIT(A)/NFAC who dismissed the appeal on the ground that the assessee had not furnished any explanation or supporting document in support of grounds of appeal despite several opportunities provided to him.

5. Before us, Ld. AR pointed out that the assessee had made submissions during the manual proceedings before the Ld. CIT(A). Subsequently, before the appeal was migrated to the faceless vertical, however none of those submissions have been taken into account while passing the appellate order. Since the appeal

has not been decided on merits, we deem it proper to restore the same to Ld. CIT(A) for afresh adjudication on merits after offering due opportunity to the assessee.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 18.10.2024.

Sd/-	Sd/-
BEENA PILLAI	**RENU JAUHRI**
(न्यायिक सदस्य/JUDICIAL MEMBER)	**(लेखाकार सदस्य/ACCOUNTANT MEMBER**

Place: मुंबई/Mumbai
दिनांक /Date 18.10.2024
अनिकेत सिंह राजपूत/ स्टेनो

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT, Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench, Mumbai.