

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

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

**ITA No. 4076/MUM/2024
(A.Y. 2014-15)**

Bholaram Malviya Cosmos Plaza, 706, DN Nagar Metro Station, Andheri (W), Mumbai-400053	v/s. बनाम	ITO, Ward-16(1)(1), Aayakar Bhavan, M.K. Road, Mumbai-400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AAMP7312D		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

Appellant by :	Shri Niral Mangla
Respondent by :	Shri Paresh Deshpande

Date of Hearing	07.10.2024
Date of Pronouncement	22.10.2024

आदेश / ORDER

PER RENU JAUHRI [A.M.] :-

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] dated 19.04.2024 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2014-15.

2. The assessee has raised following grounds of appeal:

“1. That the assessment order passed by Ld. AO as well as appellate order passed by Ld. CIT(A) are bad in law and are passed in contravention of prevailing law as well as facts of the case, therefore liable to be annulled.

2. That the Ld. CIT(A) grossly erred in law and in facts of the case in issuing notices of hearing on some unrelated email and ex-party dismissal of appeal of assessee without allowing proper opportunity of being heard.

3. That the reassessment proceedings initiation u/s 148 of the Act on the basis of directions of Ld. CIT(A) u/s 150(1) of the Act is not tenable as the directions issued by Ld. CIT(A) are already quashed by Hon'ble ITAT in the appellate proceedings in the case of assessee for A.Y. 2013-14.

4. That the assessment order passed by the Ld. AO u/s 147 of the Act is void-ab-initio and not tenable under the law because of being passed without providing copies of reasons recorded for reopening and the approval obtained u/s 151 of the Act.

5. That the Ld. AO grossly erred in law and in facts of the case in holding Rs. 5,75,00,000/- as unexplained cash credits u/s 68 of the Act.

6. That the Ld. AO grossly erred in taking the total income of the appellant at Rs. 11,57,85,660/- as against the assessed income of Rs. 5,78,92,830/- i.e. twice the assessed income and computed tax liability thereupon.

7. That the Ld. AO has grossly erred on facts as well as in law in charging excessive interest under Section 234A of the Act despite the fact that the ITR for the year under consideration was filed by the assessee on 30/03/2017.

8. That the appellant craves the leave to add, substitute, modify, delete or amend all or any ground of appeal either before or during the hearing.”

3. The brief facts of the case are that the assessee had filed return in response to the notice u/s 142(1) on 30.03.2017 declaring total income at Rs. 3,92,830/-. The assessment was completed at an income of Rs. 5,78,92,830/- by making addition of Rs. 5,75,00,000/- on account of unexplained cash credits u/s 68 of the Act, after treating the loans as non-genuine. The appeal of the assessee was dismissed on the ground that the assessee had made no compliance to various notices issued during the course of appellate proceedings.



4. Before us, Ld. AR has pointed out that the exparte order of the Ld. CIT(A) deserves to be set aside as notices were sent to some unrelated email, due to which no compliance could be made during the appellate proceedings.

5. We have heard the rival submissions. Since the appeal has been dismissed exparte, we hereby restore the same to Ld. CIT(A) with the directions to issue a fresh notice and pass the order on merits after due opportunity of being heard has been given to the assessee. Assessee is also directed to make available correct email to the office of the Ld. CIT(A).

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

Order pronounced in the open court on 22.10.2024.

Sd/-

BEEN PILLAI

(न्यायिक सदस्य/JUDICIAL MEMBER)

Sd/-

RENU JAUHRI

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 22.10.2024

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 फाइल / Guard file.

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

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

