

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

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

**ITA No.4141/M/2024  
Assessment Year: 2011-12**

<b>Mr. Ramesh Surendra Agarwal</b> 607 B Wing, Satelite Gazebo, Ghatkopar Link Road, Andheri East, Mumbai - 400099 <b>PAN: ABGPA4814K</b>	Vs.	<b>Dy. Commissioner of Income Tax</b> 204/217, Aayakar Bhavan, 2 <sup>nd</sup> Floor, M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

**Present for:**

Assessee by : Ms. Rutu Shah, A.R.  
Revenue by : Shri Sunny Kachhwaha, Sr. DR

Date of Hearing : 08.10.2024  
Date of Pronouncement : 23.10.2024

**O R D E R**

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

This appeal has been preferred by the Assessee against the order dated 20.06.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2011-12.

**2.** In the instant case, the Assessing Officer (AO) vide assessment order dated 19.03.2014 u/s 143(3) of the Act, has made various additions including the amount of Rs.1,25,298/- on account of disallowance of addition of dividend income, Rs.5,52,000/- on account of rental income and Rs.65,48,281/- on account of unexplained cash credit.

**3.** The Assessee, being aggrieved, chhekgende3d the aforesaid addition by filling first appeal before the Ld. Commissioner on 25.04.2014. As appears in para-no.3 of the impugned order, the appeal filed by the Assessee was taken into consideration in the month of May and June of 2017 and thereafter only on 07.06.2024 i.e. after a gap of 7 years and therefore, this reason seems to be plausible reason for not receiving the notices and/or non-appearance, as claimed by the Assessee. Even we observe that the Ld. Commissioner in the absence of any documentary evidence in support of his claim by the Assessee which he has not filed, decided the appeal of the Assessee inilimine but not in the right perspective of the issues/additions. Hence considering the peculiar facts and circumcises, for the just decision of the case and substantial justice, we are inclined to remand the instant case to the file of the Ld. Commissioner. The Assessee is also directed to comply with the notices and to file the relevant material/documents as would be required by the Ld. Commissioner and in case of subsequent default, we clarify that the Assessee shall not be entitled for any leniency.

**4.** In the result, the appeal filed by the Assessee is allowed for statistical purposes.

**Order pronounced in the open court on 23.10.2024.**

**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.