

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "H(SMC)" Bench, Mumbai.

Before Shri Amit Shukla (JM) & Shri Omkareshwar Chidara (AM)

I.T.A. No. 4316/Mum/2024 (A.Y. 2013-14)

Parmeshwar Ramdhar Gupta 1103 Aastha Heights Tower Jawahar Nagar, Goregaon W Maharashtra-400 104. PAN : AJWPG2084M	Vs.	ITO-41(4)(3) Kautilya Bhavan Bandra Mumbai.
(Appellant)		(Respondent)

Assessee by	Shri Akshay Shah
Department by	Shri Uodal Raj Singh
Date of Hearing	14.10.2024
Date of Pronouncement	06.11.2024

ORDER

Per Omkareshwar Chidara (AM) :-

In the above cited appeal, the learned Assessing Officer (AO for short) has made an addition of Rs. 36 lakhs as on-money paid for purchase of immovable property under section 69A of the Income Tax Act (Act for short) as "undisclosed money".

2. Before the learned Commissioner of Income Tax (Appeals) [the Ld. CIT(A) for short], the appellant did not appear even though four opportunities were given to the appellant to substantiate his grounds of appeal. The Ld. CIT(A) has held that since the appellant has not furnished any reply nor he sought any adjournment, addition made by the Ld. AO was confirmed.

3. Aggrieved by the orders of the Ld. AO and the Ld. CIT(A), the appellant filed an appeal before the ITAT stating that the Chartered

Accountant who presents the appellant had major health issues of spine and he was advised to take complete bed rest and because of this reason only the Chartered Accountant could not attend the appeal. In view of the same, Ld. AR of the appellant has pleaded before the ITAT that one more opportunity may be given to explain his case to prove that the addition made by the Ld. AO is incorrect.

4. Ld DR has opposed the plea of the ld. AR and relied on the order of the Ld. AO.

5. After perusing the assessment order and grounds of the appeal before the ITAT and after hearing the pleading of Ld. AR of the appellant, it is decided to remit the matter back to the Ld. CIT(A) with the direction to appellant that he should cooperate in expediting the appeal proceedings and file whatever explanation he wanted. After getting explanation and any other documents from the appellant, the Ld. CIT(A) is directed to pass a speaking order on facts.

6. The appellant of the appellant is allowed for statistical purposes.

Order pronounced in the open court on 6TH November, 2024.

Sd/-
(Amit Shukla)
Judicial Member

Sd/-
(Omkareshwar Chidara)
Accountant Member

Mumbai : 06.11.2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

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BY ORDER,

(Assistant Registrar)
ITAT, Mumbai