

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

**BEFORE: SHRI AMARJIT SINGH, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 3952/MUM/2024  
(Assessment Year : 2015-16)**

Nirmal M. Mulchandani 303, Vrajdeep, Chandawarkar Road, Eksar, Mumbai-400092.	Vs.	MUMBAI.ITO42.1.3 @INCOMETAX.GOV.IN 715, G Block, Kautilya Bhavan, BKC, Bandra(East), Mumbai-400051.
<b>PAN/GIR No. AFLPM0757J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri. Vijay Shah
Revenue by	Shri. Rajeev Kumar Sahu, CIT DR
<b>Date of Hearing</b>	<b>27/11/2024</b>
<b>Date of Pronouncement</b>	<b>28/11/2024</b>

**आदेश / ORDER**

**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/2014-15/10301782 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.] 2015-16 wherein learned CIT(A) has dismissed assessee's appeal ex-parte.

2. The brief facts under appeal state that the assessee filed his return of income for A.Y. 2015-16 on 31.03.2016, declaring total income of Rs. 5,38,310/-. The return was processed u/s. 147 r/w 144B of the Act and assessment order was passed on 25.05.2023, making the addition of Rs. 5,13,29,17,743/- as an unexplained money u/s. 69A of the Act.
3. Aggrieved, assessee preferred an appeal against the assessment order before learned CIT(A), who dismissed assessee's first appeal ex-parte.
4. Appellant has preferred this appeal before the Tribunal on the ground that learned CIT(A) has passed non speaking impugned order, ignoring the fact that the re-opening was done on irrational manner, hence erred in confirming the assessment order.
5. Both the parties are represented. Learned representative for the assessee moved an application with a prayer to submit the additional grounds of appeal along with the prayer to adjourn the case. The application was rejected.
6. Heard learned representative for the parties and perused the records.
7. Learned AR has argued that the impugned order has been passed in violation of the principle of natural justice without affording opportunity of hearing to the assessee. prayed to set aside the impugned order.
8. Learned DR has supported the impugned order.

9. On the perusal of the impugned order, it transpires that learned CIT(A) has afforded eight opportunities of hearing to the assessee but the assessee did not participate in the proceedings before the first appellate authority. The learned CIT(A) was compelled to pass ex-parte impugned order in such circumstances. However, it is further noticed that learned CIT(A) passed ex-parte impugned order without any substantial discussion on the merits of the case, whereas 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 afford opportunity to the assessee and remit the matter back to the file of learned CIT(A) for adjudication on merits. We further 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. Assessee should refrain from seeking any adjournment but for compelling and unavoidable circumstances. 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 accordingly.
10. In the result, the appeal is allowed in above terms for statistical purpose. Impugned order dated 14.06.2024 is set

aside. The case is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 28.11.2024.

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

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

Mumbai; Dated 28/11/2024  
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//

BY ORDER,

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