

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "B", MUMBAI
BEFORE SMT BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI RENU JAUHRI, ACCOUNTANT MEMBER
ITA No.5358/M/2024
Assessment Year: 2018-19**

Navin Vanvir Shah Flat No. 61, 6 th Floor, Prabha Mandir Chs. Ltd., P. Balu Marg, Prabha Nagar, Mumbai- 400025. PAN: AACPS7376M	Vs.	Assessment Unit, National Faceless Assessment Centre, Delhi.- 110001.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Satyaprakash Singh

Revenue by : Shri Sujatha Iyengar, SR. A.R.

Date of Hearing : 21.11.2024

Date of Pronouncement : 22.11.2024

ORDER

Per Beena Pillai, JM:

Present appeal is filed by the assessee against order dated 26/08/2024 passed by NFAC Delhi/Ld.CIT(A) for Assessment Year 2018-19 on following grounds of appeal:



1. *“The order dated 26/08/2024 bearing No. ITBA/NFAC/S/250/2024-25/1067982425[1] passed by the Hon'ble CIT[A], NFAC, Delhi, is excessive, unreasonable, arbitrary, against the natural justice, against the provision of Income Tax Act, 1961 and therefore liable to be quashed.*
2. *On facts and circumstances of the case and in law, the Hon'ble C.I.T. (A) has erred in confirming the addition of Rs.67,32,600/- on account of difference between Agreement Value and Stamp Duty Value as Income From Other Source under section 56[2][x] of Income Tax Act, 1961.*
3. *The appellant craves to alter, add, delete, substitute, or modify and other grounds of appeal.”*

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Brief facts of the case are as under:

3. At the outset, the Ld.AR submitted that three notices were issued to the assessee as narrated in para 4 of the impugned order. It is submitted that in respect of the first notice, assessee has filed a request for adjournment. However, in respect of the subsequent two notices which was issued within a gap of 14 days, assessee could not respond and immediately on 26/08/2024 the impugned order has been passed. The Ld.AR pleaded for one more opportunity to represent his case before the Ld.CIT(A).

4. The Ld.DR though objected to the same could not controvert that the decision appeal has not been decided on merit of the case and has been dismissed for non prosecution.

We have perused the submissions advanced by both sides in the light of the records placed before us.

5. Considering the submissions made by both sides and the observation herein above in the interest of justice we remit the appeal back to the Ld.CIT(A)/NFAC to decide the issue raised by the



assessee by passing a detailed order on merits. Needless to say that proper opportunity of being heard must be granted to the assessee.

Accordingly the grounds raised by the assessee stands allowed.

In the result the appeal filed by the assessee stands allowed.

Order pronounced in the open court on 22-11-2024.

**Sd/-
RENU JAUHRI
JUDICIAL MEMBER**

**Sd/-
BEENA PILLAI
ACCOUNTANT MEMBER**

Mumbai, Dated: 22.11.2024.
Snehal C. Ayare, Stenographer

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)

ITAT, Mumbai