

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.4511/M/2024  
Assessment Year: 2017-18**

<b>Shri Bapu Ramchandra Kamble,</b> 132/7 Ishwara Enclave 703-R C Marg, Aziz Baug, Chembur, Maharashtra – 400 074 <b>PAN: AJHPK1646A</b>	Vs.	<b>Income Tax Officer,</b> Ward-34(1)(6), Bandra Kurla Complex, Bandra East, Mumbai Maharashtra – 400 051
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Satyaprakash Singh, Ld. A.R.

Revenue by : Shri Srinivas P., Sr. A.R

Date of Hearing : 27.11.2024

Date of Pronouncement : 27.11.2024

**O R D E R**

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

This appeal has been preferred by the Assessee against the order dated 12.07.2024, impugned herein, passed by the National Faceless Appeal Centre/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. 2017-18.

**2.** In this case, the Assessing Officer (AO) vide assessment order dated 19.12.2019 u/s 143(3) of the Act has made the addition of Rs.12,54,000/- as unexplained cash credit u/s 68 of the Act.

**3.** The Assessee, being aggrieved, though challenged the said addition before the Ld. Commissioner, however, in spite of affording 5 opportunities, except seeking adjournment on one occasion, made no compliance. Therefore, in the absence of any written submissions and documents the Ld. Commissioner decided the appeal of the Assessee by passing ex-parte order and dismissed the appeal of the Assessee in limine but not on merit.

**4.** The Assessee, being aggrieved, is in appeal before this Tribunal. The Assessee has failed to demonstrate the plausible reasons for the delay. Though the conduct of the Assessee seems to be non-compliant and therefore the Assessee does not deserve any leniency, however, considering the peculiar facts and circumstances of the case and the fact that the Assessee has failed to demonstrate any plausible reason for non appearance/non compliance before the Ld. Commissioner, hence for the just decision and substantial justice this Court is inclined to set aside the impugned order and remand the instant case to the file of the Ld. Commissioner for decision afresh, however, subject to deposit of Rs.11,000/- in the Revenue Department under "other heads" and without claiming any exemption/disallowance of the same, but within 30 days from the date of receipt of the order. It is clarified that in case of subsequent default the Assessee shall not be entitled for any leniency. Thus, the case is accordingly remanded to the file of the Ld. Commissioner in the aforesaid terms.

**5.** In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

**Order pronounced in the open court on 27.11.2024.**

**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.