

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

**BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT  
AND SHRI AMARJIT SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No.5064/Mum/2024  
Assessment Year: 2017-18**

Madhav Sheth B-81, Golf Course Road, The Pinnacle DLF City, Phase-V, Sector- 43, Gurgaon, Haryana-122009. PAN: AJAPS 4139 D (Appellant)	vs	Central Mumbai Circle-6(1), (Respondent)
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**Present for:**

Assessee by : Ms. Kavita Nabera  
Revenue by : Smt. Sanyogita Nagpal, CIT, DR

Date of Hearing : 19.11.2024  
Date of Pronouncement : 04.12.2024

**ORDER**

**PER AMARJIT SINGH, AM:**

This appeal of the assessee for the assessment year 2019-20 is directed against the order dated 01.08.2024 passed by the Id. Commissioner of Income-tax (Appeal)-54 Mumbai. The assessee has raised the following grounds of appeal:

*"1. On the facts and circumstances of the Appellant's case and in law the Ld. CIT(A) erred in passing an ex-parte order without giving reasonable opportunity of being heard, for the reasons mentioned in the impugned order or otherwise.*

*2. On the facts and circumstances of Appellant's case and in law, Ld. CIT(A) erred in invoking the provisions of section 69A of the Income Tax Act, 1961 in the appellant's case for reasons stated in the impugned order or otherwise.*

*3. On the facts and circumstances of Appellant's case and in law, Ld. CIT(A) erred in confirming the action of Ld. AO in making an addition of Rs. 39,00,000/- on account of unexplained money by invoking the provision of section 69A of the Income Tax Act, 1961 as per the reasons stated in the impugned order or otherwise.*

*4. The appellant craves leaves to alter, amend, withdraw or substitute any ground or grounds or to add any new ground or grounds of appeal on or before the hearing.”*

2. Fact in brief is that assessee was the director of Perfect Mobiles and Communication Pvt. Ltd. and survey action was conducted in the case of Perfect Mobiles and Communication Ltd. on 14.05.2019. During the course of survey, certain loose papers found and impounded showing cash transaction of Rs. 39 lakh between the assessee and one Shri Anil Desai. The assessing officer observed that cash payment made by the assessee to Shri Anil Desai to the amount of Rs. 39 lakh as reflected in the loose papers remained unexplained, therefore, the same was added to the total income of the assessee u/s 69A of the Act.

3. The assessee filed appeal before the ld. CIT(A). The assessee has not made any compliance to the notices of hearing issued by the ld. CIT(A), therefore, the appeal of the assessee was dismissed in absence of any explanation from the assessee.

4. Heard both the sides and perused the material on record. During the course of appellate proceedings before us, the ld., counsel submitted that all the notices of hearing could not be accessed by the assessee from the e-mail provided for communication. The ld. Counsel requested for providing one more opportunity at the level of First Appellate Authority to decide the case of the assessee on merit. Looking to the above facts and circumstances, in order to decide the

appeal of the assessee on merit, we consider it appropriate to restore the case of the assessee to the file of ld. CIT(A) for deciding afresh on merit after affording 3 more opportunities to the assessee. The assessee is also directed to make due compliance before the First Appellate Authority without any failure. Therefore, the appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open court on 04.12.2024**

**Sd/-**

**Sd/-**

**(SAKTIJIT DEY)  
VICE PRESIDENT**

**(AMARJIT SINGH)  
ACCOUNTANT MEMBER**

Mumbai: 04.12.2024  
Biswajit, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The DR .

//True Copy//

By Order

Assistant Registrar  
ITAT, Mumbai Benches, Mumbai