

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.2707/M/2025
Assessment Year: 2015-16**

Ajit Ghanshyam Sharma B-308, Bldg No.4, Nirmal Park, Navghar X S.V. Road Bhayandar(East), Thane-401105 PAN: AVVPS2931A	Vs.	National Faceless Assessment Centre (NFAC) Room No. 245-A, North Block, New Delhi-110001
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Govind Javeri, Ld. AR
Revenue by : Shri Kavan Limbasiya, Ld. Sr.D.R.

Date of Hearing : 10.06.2025
Date of Pronouncement : 10.06.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 28.02.2025, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2015-16.

2. In the instant case, the case of the Assessee was reopened u/s 147 of the Act by issuing notice dated 31.03.2021 u/s 148 of the Act, mainly on the allegations that the assessee has paid cash of Rs. 10,31,256/- over and above the agreement value of flat bearing No. B/808 purchased from Unique Span Group in Samrudhi Building, Bhayander, which ultimately resulted into making of addition of Rs. 10,31,256/- just simple on the reason *“that the Assessee has not furnished any documentary evidence in respect of unexplained cash amounting to Rs. 10,31,256/- paid to the builder”*, and in the absence of any substantive material or any corroborative evidence or reason. Thus, in the considered view of the court, the addition in any case is un-sustainable and therefore this court is in agreement with the claim of the Ld. Counsel that the order passed by the Ld.AO is not only bad in law but also reflects non-application of mind, as the same is not based on any substantive evidence or material. Thus, addition is deleted, by allowing appeal of the Assessee.

3. In the result, appeal of the Assessee is allowed.

Order pronounced in the open court on 10.06.2025.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Disha Raut, Stenographer

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order
Dy./Asstt. Registrar,
ITAT, Mumbai.