

|आयकर अपीलीय न्यायाधिकरण न्यायपीठ, मुंबई|

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

BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 2738/MUM/2025

(निर्धारण वर्ष / Assessment Year :2021-22)

Nazifa Mohhammedasim Kamalkhan J N 2 22 B 7 Sector No. 10, Vashi, New Mumbai- 400703	v/s. बनाम	ACIT, CC 5(4), Mumbai Kautalya Bhavan, Mumbai- 400051
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: BNLPD2487D		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

निर्धारिती की ओर से /Assessee by:	Mr. Asad Ali Mazgoanwala
राजस्व की ओर से /Revenue by:	Shri Ram Krishn Kedia

सुनवाई की तारीख / Date of Hearing	17.06.2025
घोषणा की तारीख/Date of Pronouncement	24.06.2025

आदेश / O R D E R

PER SANDEEP GOSAIN [J.M.]:-

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai-53 [hereinafter referred to as "CIT(A)"] dated 29.03.2025 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for Assessment Year [A.Y.] 2021-22.

2. The assessee has raised the following grounds of appeal:

1. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in confirming the assessed income at Rs. 9,02,540/- as against the returned income at Rs.4,52,562/-

2. On the facts and circumstances of the case and in law, the Ld. CIT(A) has passed the order without granting sufficient and opportunity without considering the adjournment application of the appellant and hence, his order is in violation of the principle of natural justice.

3. Based on the facts and circumstances of the case, 9. as well as in law, the Learned CIT(A) erred in upholding the rejection of the appellant's claim of income amounting to ₹4,52,562 under Section 44ADA and in confirming the addition of ₹9,02,542 made by the AO under Section 69A r.w.s. 115BBE of the Act as unexplained money."

3. At the very outset, I notice that the assessee was exparte before the Ld. CIT(A), and in this regard, Ld. AR submitted that the absence of the assessee before the Ld. CIT(A) was unintentional as there was a communication gap between the assessee and her representative. Therefore, because of this, the assessee could not put effective representation before the Ld. CIT(A). The said fact placed by the assessee has been contested strongly by the Ld. DR.

4. Be that as it may, in my view, the interest of justice could be met in case the assessee is provided one more opportunity of hearing. Therefore, taking into consideration the facts of the present case, the matter is restored back to the file of the Ld. CIT(A) for deciding it afresh on merits by providing one more opportunity of hearing to the parties. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of the proceedings.

5. Before parting, I make it clear that the decision to restore the matter back to file Ld. CIT(A) shall in no way be construed as having any reflection or



expression on the merits of the dispute, which shall be adjudicated by Ld. CIT(A) independently in accordance with law.

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

Order pronounced in the open court on 24.06.2025.

Sd/-

SANDEEP GOSAIN

(न्यायिक सदस्य/JUDICIAL MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 24.06.2025

अनिकेत सिंह राजपूत/ स्टेनो

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT, Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.

