

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 1099/M/2025
Assessment Year: 2011-12**

M/s. Nirmal Pavanraj Burad 13/21, Office No 220, 2 nd floor, Seth Virchand Umarsi Building, 3 rd Panjrapole Lane, Mumbai-400004. PAN: AKAPB8369F (Appellant)	Vs.	Income Tax Officer- 19(2)(4) Piramal Chamber, Lalbaug, Mumbai-400012. (Respondent)
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Present for:

Assessee by : None
Revenue by : Shri Kavan Limbasiya, Ld. D.R.

Date of Hearing : 12.06.2025
Date of Pronouncement : 12.06.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 14.01.2023, 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. 2011-12.

2. In this case, the AO vide order dated 09.12.2016 u/s. 143(3) r.w.s 147 of the Act, has made the addition of Rs. 13,56,153/- on account of non-genuine purchases. Though the Assessee being aggrieved challenged the said addition by filing first appeal before the Ld. Commissioner, however, in spite of affording various opportunities, eventually made no compliance and therefore in the

constrained circumstances, as the Assessee failed to furnish any written submission, information and documents on or before the prescribed date as specified by the Ld. Commissioner vide notice dated 29.12.2022 for the date of hearing on 13.02.2023, the Ld. Commissioner dismissed the appeal of the Assessee for non prosecution but without touching upon the merits of the case. Thus, considering the peculiar circumstances in totality for the just and proper decision of the case and substantial justice, this Court deem it appropriate to remand the instant case to the file of the Ld. Commissioner for decision on merit, suffice to say by affording reasonable opportunity of being heard to the Assessee, however, subject to deposit of Rs. 5500/- in the Revenue Department under 'other head' within 15 days from the date of this order.

3. The Assessee is also directed to comply with the notice(s) by the Ld. Commissioner in its true spirit and file the relevant reply and documents, as would be essential/required for proper and just decision of the case. In case of subsequent default, the Assessee shall not be entitled for any leniency.

4. In the result, the appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open court on 12.06.2025

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

* Anandi, Stenographer.

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.