

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "F" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER

ITA No. 3656/Mum/2024  
Assessment Year : 2015-16

Jiteshbhai Balubhai Sojitra, 337, Survey No. 353, Village Kamrej, Surat. Gujarat-394185. PAN : AKAPS6659M	vs.	Income Tax Officer, Ward-19(2)(1), Matru Mandir, Tardeo, Mumbai. Maharashtra-400012.
(Appellant)		(Respondent)
For Assessee :	Shri Ashwin Parekh ( <i>Virtually appeared</i> )	
For Revenue :	Ms. Kaveeta Punit Kaushik	
Date of Hearing :	23-07-2025	
Date of Pronouncement :	30-07-2025	

**ORDER**

**PER VIKRAM SINGH YADAV, A.M :**

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 10-05-2024, pertaining to Assessment Year (AY) 2015-16, wherein the Ld.CIT(A) has confirmed the action of the AO, wherein he has brought an amount of Rs. 1,71,15,000/- to tax as income derived from undisclosed sources.

2. During the course of hearing, the Ld.AR submitted that the Ld.CIT(A) has passed an *ex-parte* order. In this regard, it was submitted that though the notices have been issued by the Ld.CIT(A), however, the notices were issued within short interval and since the necessary documents were available with the accountant, who has since left the job, the assessee

sought adjournment as he was in the process of arranging the necessary documents, however, in the meantime, the impugned order was passed. It was accordingly submitted that an opportunity may be granted to the assessee to represent his case and the matter may be remitted to the file of the lower authorities and the assessee undertakes that he shall cooperate in the proceedings and shall not seek any unnecessary adjournment without the leave of the authority concerned.

3. Per contra, the Ld.DR is heard, who has submitted that more than adequate opportunities have been given to the assessee and given the fact that the assessee has failed to avail the necessary opportunity, no further opportunity should be provided to the assessee.

4. We have heard the rival contentions and perused the material available on record. We find that the assessee could not file the necessary submissions before the Ld.CIT(A) for the reason beyond his control and since the matter was not represented, the order has been passed ex-parte by the ld CIT(A). In the interest of justice and fair play, we believe that the assessee deserves one more opportunity and the matter is accordingly remitted to the file of the ld CIT(A) to decide the same as fresh as per law, after providing reasonable opportunity to the assessee.

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

Order pronounced in the open court on 30-07-2025

Sd/-  
[MS. KAVITHA RAJAGOPAL]  
JUDICIAL MEMBER  
Mumbai, Dated: 30-07-2025

Sd/-  
[VIKRAM SINGH YADAV]  
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai