

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 58/NAG/2025
(Assessment Years : 2017-18)**

Vijay Laxmanrao Peshane, 1, Gdikhana, Mahal, Nagpur PAN: AWMPP 5763 F	Vs.	ITO, Ward-4(5), Nagpur
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Milind Bhusari, Ld. Advocate.
Revenue by : Shri Surjit Kumar Saha, Ld. Sr. D.R.

Date of Hearing : 26.06.2025

Date of Pronouncement : 18.09.2025

O R D E R

This appeal has been preferred by the Assessee against the order dated 09/02/2024 impugned herein passed by the Learned Commissioner of Income Tax (Appeals)/NFAC, Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the Assessment Year 2017-18 (AY).

2. In this case, the Assessing Officer (AO), vide assessment order dated 23/12/2019 u/sec. 143(3) of the Act, has made addition of Rs. 26,34,000/- being unexplained money u/sec. 69A of the Act against which, the Assessee preferred first appeal before the Ld. Commissioner, who though issued three notices to the Assessee, however, Assessee eventually made no compliance and, therefore, in the constrained circumstances and in the absence of any documentary evidences in support of Assessee's case, Ld. Commissioner dismissed the appeal of the Assessee confirming the addition made by the Ld. Ld. AO.

3. This Court has given thoughtful consideration to the peculiar facts and circumstances of the case and documents available on record and the orders passed by the authorities below. Learned Counsel for the Assessee has specifically claimed that due to miscommunication, the Assessee could not appear before the Ld. Commissioner and, therefore, one opportunity may be, last and final, provided to the Assessee, so that real justice would be met. On the contrary, learned Departmental Representative (DR) refuted the claim of the Assessee.

4. This Court has given thoughtful consideration to the facts and circumstances in totality and the observations made by the authorities below, specifically by the Ld. Commissioner and observe

that the issues involved also remained to be adjudicated in its right perspective and proper manner by the Ld. Commissioner, therefore, for just and proper decision of the case and substantial justice, it would be proper to remand the instant case to the file of the Ld. Commissioner for decision afresh, suffice to say by providing reasonable opportunity of being heard to the Assessee. The Assessee is also directed to comply with the notices and file the relevant submissions/documents, which would be essentially required. In case of subsequent default, the Assessee shall not be entitled for any leniency. Thus, the case is, accordingly, remanded to the file of Ld. Commissioner for decision afresh.

5. In the result, Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 18.09.2025.

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

vr/-

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

//True Copy//

By Order

Senior Private Secretary,
ITAT, Nagpur.