

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.169/NAG/2025
(Assessment Year: 2016-17)**

Pratik Yogesh Jaiswal, Chhoti Gujri Road, Itwara Chowk, Yavatmal-445001. PAN: ASRPJ 7342 K	Vs.	ITO, Ward-1, Yavatmal.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri P.M. Gandhi, Ld. CA.
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 29/01/2025 impugned herein passed by the ADDL/JCIT (Appeals), Visakhapatnam (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2016-17.

2. In this case, the Assessing Officer (AO), vide assessment order dated 14/12/2018 u/sec. 143(3) of the Act, has made the additions of Rs. 12,71,730/- being 'unexplained investment' and Rs.3,63,000/- being 'disallowance of expenses' in absence of documentary evidences, such as, bills and vouchers, bank statements evidencing payments etc.

3. The Assessee, being aggrieved, though challenged the said additions by filing the first appeal before the Ld. Commissioner, however, despite of affording various opportunities and/or issuing various notices, eventually made no compliance and, therefore in the constrained circumstances, the Ld. Commissioner dismissed the appeal of the Assessee affirming the aforesaid additions, against which Assessee is in appeal before this Court.

4. Heard the parties and perused the material available on record. The Assessee before this Court in support of his claim has filed various documents, such as written statement, copy of purchase deed dated 14/10/2015, copy of sale deed dated 22/04/2015, bank statement, income tax return of Mr. Yogesh Jaiswal and financial statement, which in the considered opinion of this Court, requires to be examined by the AO, who has also categorically held in para 9 of the assessment order that till date, no documentary evidence(s) has been furnished in support of Assessee's claim.

5. Thus, considering the peculiar facts and circumstances in totality as well as fact that the issues involved are also remained to be examined in its right perspective and proper manner specifically in absence of relevant submissions and documents, and therefore for 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 AO for decision afresh by considering the documents referred to above filed before this Court, suffice to say by affording a reasonable opportunity of being heard to the Assessee. The Assessee is also directed to file relevant submissions/documents before the Ld. Ld. AO as filed before this Court. It is clarified that 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. AO for decision afresh in the said terms.

6. 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.