

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA Nos.380, 381, 382, 383 & 384/NAG/2025
Assessment Years: 2013-14, 2014-15, 2015-16, 2016-17 &
2017-18**

Mr. Shaikh Sultan Shaikh Fakira, Plot No. 8, Mannat, Paradise Colony, Amravati Maharashtra -444601. PAN: AAFPF5147G	Vs.	ACIT, NFAC New Delhi-110001.
(Appellant)		(Respondent)

Present for:

Assessee by : Smt Veena Agrawal, Ld. CA (Amicus Curiae)
Revenue by : Shri Surjit Kumar Saha, Ld. Sr. D.R.
Date of Hearing : 27.06.2025
Date of Pronouncement : 24.09.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

These appeals have been preferred by the Assessee against the orders dated 18.02.2025, 18.02.2025, 18.02.2025, 21.02.2025 & 21.02.2025 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. 2013-14, 2014-15, 2015-16, 2016-17 & 2017-18 respectively.

2. All these appeals under consideration are based on the almost identical facts and issues except variation in amounts and therefore for the sake of brevity the same were heard together and are being disposed of by this composite order by taking into consideration the

facts and circumstances and issues involved in ITA No.380/Nag/2025 as a lead case and result of the same would be applicable mutatis mutandis to all the appeals under consideration.

3. Though the notice for the date of hearing on 27.06.2025 was issued to the Assessee, however, the Assessee neither appeared nor filed any adjournment application and therefore in the interest of justice, this Court, by appointing Amicus Curiae Smt Veena Agrawal, Ld. CA, is adjudicating the appeals under consideration.

4. Coming to ITA No.380/Nag/2025, at the outset it is observed that there is a delay of 40 days in filing of the instant appeal. The Assessee has claimed that he is a senior citizen aged about 71 years and suffering from various health related issues and not keeping well since last six months. The Assessee in support of his claim also filed the medical certificate and duly sworn affidavit.

5. Though the Ld. D.R. refuted the claim of the Assessee but not the medical certificate and the duly sworn affidavit.

6. Considering the peculiar facts and circumstances in totality for the delay involved, this Court find the delay seems to be plausible, reasonable, sufficient and unintentional, therefore the delay in filing of the instant appeal is condoned.

7. Coming to the merits of the case, it is observed that the Assessing Officer (AO) vide assessment order dated 11.03.2022 u/s 147 r.w.s. 144 and 144B of the Act has made the additions of Rs.7,88,020/- on account of unexplained income, Rs.30,725/- on account of interest earned from bank as unexplained and Rs.28,45,000/- unexplained investment u/s 69A of the Act.

8. The Assessee, being aggrieved, challenged the said additions before the Ld. Commissioner who by considering the peculiar facts

and circumstances and considering the evidence submitted by the Assessee in support of his claim and the contention raised by the Assessee to the effects that the loans and advances were given out of salary income and retirement benefit received by him, opined that the said evidences required examination by the AO and consequently he directed the AO to verify the genuineness of the documents submitted during appellate proceedings by restoring back the case to the file of the AO for fresh adjudication on merits by giving enough opportunities to the Assessee. In effect, the Ld. Commissioner set aside the appeal to the file of the AO for fresh adjudication.

9. The Assessee, being aggrieved, challenged the impugned order and the assessment order on various grounds.

10. As observed above, the Ld. Commissioner has already set aside the assessment order and remanded the case for denovo adjudication and therefore this Court is of the considered opinion that the order passed by the Ld. Commissioner is up to mark as he specifically directed the AO to offer enough opportunities to the Assessee. However, for just and proper decision of the case and substantial justice, this Court is granting opportunity to the Assessee to raise all legal grounds as raised before the Ld. Commissioner and this Tribunal, before the AO and the AO shall provide reasonable opportunity to the Assessee to raise the grounds on legal aspect as well as on merit.

11. Thus, in the aforesaid terms, the Assessee's appeal is allowed to the extent above for statistical purposes, however, with a liberty to the Assessee to seek recall of this order by substantiating the reasonable cause for non-appearance. In the result, the Assessee's appeal i.e. ITA No.380/Nag/2025 is allowed for statistical purposes.

12. In view of the decision in ITA No.380/Nag/2025 all the appeals under consideration are allowed for statistical purposes in the same terms.

Order pronounced is pronounced on 24.09.2025 as per Rule 34(5) of the Income Tax (Appellate Tribunal) Rules, 1963.

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

* Kishore, Sr. P.S.

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Nagpur.