

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.88 /NAG/2025
(Assessment Year: 2020-21)**

Bhavesh Bhoopendra Parmar Qtr No.117/4, Somwaripeth Colony, Nagpur-440009 PAN: ANHPP 1299 C (Appellant)	Vs.	ITO, Ward-4(4), Nagpur. (Respondent)
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Present for:

Assessee by : Shri Shubham Jain, Ld. Adv.
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 27.06.2025
Date of Pronouncement : 27.06.2025

O R D E R

This appeal has been preferred by the Assessee against the order dated 11/12/2024 impugned herein passed by the National Faceless Appeal Centre (NFAC)/Commissioner of Income Tax (Appeals), Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2020-21.

2. Admittedly, the Assessee before the Ld. Commissioner in the appellate proceedings, initiated against the assessment order dated 23/09/2022 u/sec. 144 r.w.s. 144B of the Act, whereby the addition of Rs. 5,04,185/- has been made as 'unexplained investment in shares' u/sec. 69 of the Act, except seeking adjournments, eventually made no compliance and/or filed no submissions/documents and therefore, the Assessee is not entitled for any leniency, however, considering the peculiar facts and circumstances in totality as in the absence of documentary evidence has also mentioned by the Ld. Commissioner in the impugned order, the investment in the shares remains unexplained and even otherwise, the Ld. Commissioner failed to pass the order on merits. Thus, for just and proper decision and substantial justice and equitable relief, this Court is inclined to remand the instant case to the file of Learned Assessing Officer(JAO) being an exception because the assessment order is also *ex parte*, however, subject to deposit of Rs. 3,300/- (Rupees Three Thousand Three Hundred Only) in the Revenue Department under 'other heads' within 15 days from the date of receipt of copy of this order, suffice to say by providing reasonable opportunity of being heard to the Assessee.

3. The Assessee is also directed to comply with the notices and file the relevant submissions/documents which would be essentially required. In case of any default, Assessee shall not be entitled for any leniency. Thus, the case is, accordingly, remanded to the file of JAO for making assessment afresh.

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

Order pronounced in open court on 27.09.2025.

**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.