

IN THE INCOME TAX APPELLATE TRIBUNAL  
Mumbai "F" Bench, Mumbai.

Before Smt. Kavitha Rajagopal (JM) &  
Shri Omkareshwar Chidara (AM)

ITA No. 5015/MUM/2025 (Assessment Year : 2016-17)

Vibha Sailesh Devani Room No. 163, 15 Halai Lohana Niwas, Shankar Bari Lane, Chirabazar, Kalbadvi Mumbai-400 002.	Vs.	ACIT, Circle 18(3) Mumbai.
PAN : AOTPD1425K		
Appellant		Respondent

Assessee by	:	Shri Hari S. Rajeha
Revenue by	:	Ms. Kavitha Kaushik
Date of Hearing	:	24/09/2025
Date of pronouncement	:	30/09/2025

O R D E R

Per Omkareshwar Chidara (AM) :-

The appellant's main grievance in this case is that the Ld. JCIT (Appeals) erred in confirming the addition made by Ld. AO by passing an order on 20.11.2018, whereas the time given for reply to the appellant is 27.11.2018. As far as the merits are concerned, an addition of Rs. 28,44,200/- made by the Ld. AO towards unproved credits under section 68 of the Income Tax Act, was confirmed by the first appellate authority.

2. During the proceedings before the ITAT, Ld. AR has produced relevant screenshots of Revenue's website to demonstrate that the appellant was given time till 27.11.2018. But, the Ld. JCIT (Appeals) passed the appeal order on 20.11.2018 and denied the assessee the opportunity to file the relevant documents/written submission before this appellate authority.

3. Heard both sides. Perused the documents filed by the Ld. AR of the appellant during the appeal proceedings and the Bench is satisfied that appellant should be given opportunity to file relevant documents and

accordingly the issue is remitted back to the file of Ld. JCIT (Appeals). The appeal order should be passed on merits.

4. The appeal of appellant is allowed for statistical purposes.

Order pronounced in the open Court on 30/09/2025.

Sd/-  
(KAVITHA RAJAGOPAL)  
JUDICIAL MEMBER

Sd/-  
(OMKARESHWAR CHIDARA)  
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

PS

BY ORDER,  
(Assistant Registrar)  
ITAT, Mumbai