

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

**ITA No. 5421/Mum/2025  
(Assessment Year: 2017-18)**

Milind Amrut Patil AT-Ambode PO- Saiwant, Tal-vasai. Vasai-Virar 401303.	Vs.	ITO, Ward 4(1) Qureshi Mansion, Gokhale Road, Thane
PAN/GIR No. <b>AACTP1898B</b>		
(Applicant)		(Respondent)

Assessee by	None
Revenue by	Shri Mahesh S. Shingate

Date of Hearing	27.10.2025
Date of Pronouncement	31.10.2025

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order dt. 04.07.2025 passed under section 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2017-18.

2. None appeared on behalf of the assessee either physically or virtually when the case was called repeatedly, however an application for seeking adjournment has been received through e-mail. After going through the contents of the application I find that no details have been mentioned in the same and only

a general statement for filing paper book has been mentioned. No reasons have been mentioned by the assessee as to why the documents if any were not filed along with the appeal at the time of instituting the appeal before the Tribunal. I also noticed that the present appeal was filed on 29.08.2025 and approximately two months have already been passed but no efforts have been made by the assessee to place on record any documents. Since adjournment is not the right of the litigant therefore in my view the said application filed in a just a casual and cavalier manner to delay the judicial proceedings, therefore the same stands dismissed.

3. Ld. DR present in the court is ready with the arguments, therefore I have decided to proceed with the hearing of the case ex-parte.

4. I have heard Ld. DR and perused the material placed on record and also the orders passed by the revenue authorities. From the records I noticed that the addition in this case was made by the AO u/s 69A of the Act and to counter the said additions, although assessee had filed appeal before Ld. CIT(A) but the same was dismissed. Since it was assessee's onus to explain the nature and source of any sum credited in his books of account or found in his position that is not accounted for, but in this regard assessee has failed to discharge its onus. The only claim of the assessee is that he was acting as a "conduit" for money transfer through M.Pesa but no documentary evidence has been placed on record by the

assessee before any of the revenue authorities to substantiate the specific transactions for the entire unexplained amount.

5. Since the assessee failed to establish the source of deposit amount to the explain of Rs. 32,22,775/- by producing relevant documentary evidence therefore cash deposit of Rs. 32,22,775/- was rightly treated by the revenue authorities as unexplained.

6. No new facts or circumstances have been placed on record before me in order to controvert or rebut the findings so recorded by Ld. CIT(A). Therefore, I see no reasons to interfere into or to deviate from the lawful findings so recorded by Ld. CIT(A). Hence, the grounds raised and by the assessee stands dismissed.

7. In the result the appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 31.10.2025

**Sd/-**  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 31/10/2025

KRK, PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai