

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 5127/MUM/2025
(Assessment Year : 2012-13)**

Balaram Nama Gaikwad, 1 Matoshree, Sunita Colony, Gavali Nagar, Vijay Nagar, Kalyan (West), Thane. PAN: AEAPG 6669 M	Vs.	ITO, Ward-3(1), Kalyan.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Prashant Shinkar, Ld. Advocate
Revenue by : Shri Pitamber Kumar, Ld. Sr.D.R.

Date of Hearing : 09.10.2025
Date of Pronouncement : 09.10.2025

O R D E R

This appeal has been preferred by the Assessee against the order dated 26/06/2025 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. 2012-13.

2. Considering the fact that the impugned order is an *ex-parte*, adjournment sought is declined by rejecting the adjournment application.

3. In this case, the Assessing Officer (AO) vide order dated 24/12/2019 u/sec. 144 r.w.s. 147 of the Act, has made the additions of Rs. 20,76,500/- u/sec. 69A of the Act on account of 'unexplained money' and Rs. 18,00,000/- on account of 'unexplained investment' u/sec. 69 of the Act.

4. The Assessee, being aggrieved, challenged the said additions by filing first appeal before the Ld. Commissioner, however, despite of affording various opportunities, eventually made no compliance and/or filed no submissions/documents. Therefore, Ld. Commissioner by considering the fact that the Assessee has failed to substantiate its claim with supporting documentary evidence, held that the Assessee is not interested in prosecuting his appeal. In absence of documents, Ld. Commissioner dismissed the appeal without going into the merits of the case and consequently, upheld the additions made by the Ld. AO. It is pertinent to mention that the Assessee before the Ld.AO, also neither complied with the notices, nor filed any documents.

5. Considering the peculiar facts and circumstances of the case in totality for just and proper decision of case and substantial justice and the conduct of the Assessee, in not responding to the notices issued by the Authorities below, this Court is inclined to remand the case to the file of Ld. Commissioner for decision afresh, however, subject to deposit of Rs. 5,500/- (Rupees Five Thousand and Five Hundred Only) in the Revenue Department under 'other head' within 15 days from the date of receipt of this order.

6. Thus, the case is accordingly, remanded to the file of Ld. Commissioner for adjudication afresh in the above terms.

7. The Assessee is also directed to file relevant submissions/documents, as would be essentially required for proper and just decision of the case. It is clarified that in case of subsequent default, the Assessee shall not be entitled for any leniency.

8. In the result, appeal filed by the Assessee stands allowed for statistical purposes.

Order pronounced in the open court on 09.10.2025.

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

vr/-

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai.
The DR, ITAT, Mumbai 'SMC' Bench

//True Copy//

By Order

Dy./Assistant Registrar
ITAT, Mumbai.