

**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND
MS. PADMAVATHY S, ACCOUNTANT MEMBER**

ITA No.5590/Mum/2025
(Assessment Year: 2013-14)

Mr Abani Ranjan Maity, 301, Lucky Star Bldg., Jerbai Wadia Road, Parel, Mumbai-400012	Vs.	Income Tax Officer, Ward 20(1)(1), Piramal Chambers, Lalbaugh, Mumbai - 400012
(Appellant)	:	(Respondent)
PAN NO. AWNPM 4623L		

Appellant by	:	Shri Rajesh C. Dali
Respondent by	:	Shri Surendra Mohan, Sr. DR
(Appellant)		(Respondent)

Date of Hearing	:	18.11.2025
Date of Pronouncement	:	18.11.2025

ORDER

Per Saktijit Dey, Vice President:

This is an appeal by the assessee against order dated 14.07.2025 passed by National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year (AY) 2013-14.

2. The primary grievance of the assessee is against dismissal of his appeal in-limine without condoning the delay.

3. Briefly the facts are, the assessee is a resident individual. For the assessment year under dispute, the assessee filed his return of income on 14.01.2016, declaring income of Rs.4,13,519/-. Subsequently, the Assessing Officer (AO) alleging

escapement of income, reopened the assessment invoking the provisions of Section 147 of the Income Tax Act, 1961 (in short the 'Act'). A notice u/s. 148 of the Act was issued to the assessee on 19.03.2020 requiring him to furnish return of income for the impugned assessment year. As alleged by the AO, the assessee neither responded to the notice issued u/s. 148 of the Act nor to subsequent notices issued u/s. 142(1) of the Act as well. Finally, the AO issued a show cause notice on 13.09.2021 expressing his intention to invoke provisions of Section 144 of the Act to complete the assessment to the best of his judgment. Even, there was no reply from assessee's side to such notice. Therefore, finally the AO proceeded to complete the assessment ex-parte to the best of his judgment u/s. 144 of the Act. While doing so, as per the information available with him, he found that the assessee had purchased immovable property for a consideration of Rs.50,00,000/-. He further found that the assessee during the year had made cash deposits in bank account aggregating to Rs.44,95,000/-. By treating these amounts as unexplained investment u/s. 69 of the Act and unexplained money u/s. 69A of the Act, respectively, the AO added back to the income of the assessee.

4. Assessee contested the aforesaid additions in an appeal filed before learned First Appellate Authority. However, there was a delay of 75 days in filing the appeal. While explaining the cause of delay, the assessee stated that the assessment order was sent by email and the assessee, being an uneducated person without having knowledge of English and computer was not able to keep track of the order. He submitted, the tax consultant to whom he has entrusted the work failed to take timely

action, hence the delay. Learned First Appellate Authority, however, was not convinced with the explanation of the assessee and declined to condone the delay. Accordingly, he dismissed the appeal in limine without adjudicating on merits.

5. We have considered rival submissions and perused the materials on record. Before us, the assessee has furnished an affidavit of the tax consultant, who was entrusted the work of representing the assessee before the AO and learned First Appellate Authority. In the said affidavit, the concerned tax consultant has acknowledged the lapse on his part in timely compliance with the notices issued by the AO and also taking necessary steps for filing the appeal in time.

6. Keeping in view, the affidavit of the tax consultant as well as of the assessee, the explanation of the assessee that the ex-parte completion of assessment and delay in filing of the appeal was not due to any deliberate negligence is believable. Moreover, the additions made by the AO are substantial and only because of lack of explanation/evidence furnished by the assessee. Therefore, the assessee deserves an opportunity to furnish the requisite documentary evidences to establish his claim that the additions made are unsustainable. For enabling the assessee to do so, we are inclined to set aside the impugned order of learned First Appellate Authority and restore the issues to the file of the AO for adjudicating afresh after providing due and reasonable opportunity of being heard to the assessee. At the same time, we direct the assessee to dutifully comply with the notices to be issued by the AO and cooperate in finalizing the proceeding.

7. In the result, appeal is allowed for statistical purposes.

Order pronounced in the open court on 18 /11/2025.

Sd/-
(PADMAVATHY S)
Accountant Member

Sd/-
(Saktijit Dey)
Vice President

Mumbai; Dated : 18/11/2025

Aks/-

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai