

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

**I.T.A. No. 3413/Mum/2025  
A.Y: 2018-19**

Subhash Ghelashnkar 31, Parekh Market, MG Road, Ghatkopar (E) Mumba – 400077. <b>PAN – AAAPU1164H</b>	Vs	ITO, Ward 27(3)(1) Vashi Rly Stn Bldg Vashi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Revenue by	Shri Mahesh Parwani, Sr. DR

Date of Hearing	02.09.2025
Date of Pronouncement	13.11.2025

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the revenue challenging the impugned order dt. 12.05.2025 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 2018-19.

2. None appeared on behalf of the assessee, when the case was called repeatedly. Even no application for seeking adjournment has been filed. On going through the case file, I noticed that even on earlier occasion only adjournment application was filed without anybody appearing on behalf of the assessee. On the other hand, Ld. DR present in the court is ready with the arguments.

Therefore considering the non cooperative conduct of the assessee, I have decided to proceed with the hearing of the case ex-parte.

3. From the records, I noticed that during the year under consideration assessee was involved in sale and purchase of immovable property and could not substantiate the source of fund of Rs. 14,00,000/- paid by him. Therefore, additions were made by the AO which was upheld by Ld. CIT(A). Even before us nothing has been placed on record to substantiate regarding the source of funds of Rs. 14,00,000/-. Therefore considering the totality of the facts and circumstances and also keeping in view the fact that assessee had not led any evidence before any of the revenue authorities and was even ex-parte before Ld. CIT(A).

4. 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.

Order pronounced in the open court on 13/11/2025

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

Mumbai:

Dated: 13/11/2025

*KRK, Sr. PS.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Mumbai**