

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

Before Shri Narender Kumar Choudhry, Judicial Member  
and  
Shri Bijayananda Pruseth, Accountant Member

ITA No. **6550/6551/6451/MUM/2025**  
(Assessment Year: 2017-18)

Pramod Laxman Bhor Room No. 102, Plot No. 224, Sector 14, Nerul Thane-400 706.	Vs.	ITO Ward 28(2)(4) Tower No. 6, Vashi Railway Stn. Complex Navi Mumbai-400703.
PAN : AKBPB1287B		
Appellant		Respondent

Assessee by	:	Shri Sarang Sudhir Gudhate, Ld. CA
Revenue by	:	Shri Virabhadra Mahajan, Ld. DR
Date of Hearing	:	10 /12/2025
Date of pronouncement	:	29/12/2025

O R D E R

Per Narender Kumar Choudhry (JM) :-

These appeals have been preferred by the assessee against the respective orders EVEN dated 22-08-2025 impugned passed by the National Faceless Appeal Centre{'NFAC'}/Learned Commissioner of Income Tax (Appeals), Mumbai (in short Ld. Commissioner) for the A.Y. 2017-18.

**2.** These appeals under consideration, emanates from the same assessment order dated 18.5.2023 under section 147 read with section 144 and 144B of the Act and therefore for the sake of brevity, the same were heard together and are being disposed of by this composite order by taking into consideration **ITA No. 6550/Mum/2025** as lead case.

**3.** Coming to **ITA No. 6550/Mum/2025**, we observe that in the instant case the assessee had declared its income at Rs. 7,64,160/- by filing its return of income on 4.12.2017, which was initially processed under section

143(1) of the Act and thereafter assessed vide order dated 16.12.2019 under section 143(3) read with section 144 of the Act, determining total income at **Rs. 45,95620/-**.

**4.** Subsequently, on the information that the assessee found to have deposited cash totaling to **Rs. 12,88,000/-** in total { Rs. 5,49,000 in ICICI Bank, Fort Branch and Rs. 7,39,000/- Punjab National Bank, Nerul Branch}, the case of the Assessee was reopened u/s 147 of the Act by issuing notice under section 148 of the Act on dated 14.7.2022. Thereafter various other statutory notices were also issued to the assessee. However, the assessee made no compliance, till passing of the assessment order dated **18.5.2023** and therefore the Assessing Officer in the constrained circumstances, ultimately made the addition of Rs. 37,99,500/- on account of variation in respect of unexplained cash deposits.

**6.** The assessee though preferred first appeal before Ld. Commissioner with the delay of 674 days in filing of the same, however, despite granting various opportunities, except filing a reply on 19.8.2025 requesting for setting aside his case to the Assessing Officer, eventually made no compliance and every time asked for the adjournments as mentioned by Ld. Commissioner in para 5.3.4 of the impugned order. Thus, the Ld. Commissioner in the constrained circumstances not only rejected the appeal of the assessee on the point of limitation but also on merits.

**7.** Thus, the assessee being aggrieved has preferred instant appeal.

**8.** Heard the parties and perused the material available on record and given thoughtful consideration to the rival contentions of the parties. The assessee before Ld. Commissioner with regard to the condonation of delay has claimed that his previous consultant never reverted the follow ups or communication with regard to the cases and the assessee came to know about passing of the impugned order only, when his bank account was frozen by the Department and upto that point he had no knowledge of the

assessment proceedings. Further several communications, including notices and the assessment order as well, had been sent to the out dated e-mail address and mobile number, which were no longer active or accessible at the relevant time. As of a result, the assessee did not receive any alert or official intimation regarding assessment proceedings. As despite, several follow ups no response was received from the previous consultant, therefore the assessee approached another consultant and filed appeal before Ld. Commissioner, however, with the delay. The assessee in support of its condonation, also filed a copy of legal notice dated 5.5.2025 addressed to Ld. Chartered Accountant by Balan Narayanan & Company.

**9.** We further observe that identical issue, qua, delay of 454 days in filing of appeal before the Tribunal has also been cropped up in assessee's own case challenging order dated 22.11.2023 for A.Y. 2017-18 passed by the then Ld. CIT(A) and Hon'ble Coordinate Bench of the Tribunal vide order dated 24.7.2025 in ITA No. 2943/Mum/2025 has also considered identical facts for condonation of delay and ultimately on being satisfied with the reasons stated as sufficient cause, condoned the delay in filing appeal but with a cost of Rs. 5,000/- and ultimately remanded/restored the matter to the file of Ld. CIT(A) for decision afresh.

**10.** Thus, considering the aforesaid peculiar facts and circumstances specifically, for just and proper decision of the case and substantial justice, we deem it appropriate to condone the delay of 674 days in filing of appeal before Ld. Commissioner, however on the same terms, as set out by Hon'ble Company-ordinate Bench. **Thus, the delay occurred before the Ld. Commissioner, is condoned subject to deposit of Rs. 5,000/-** in the Revenue Department under 'other head' within 15 days of the receipt of this order.

**11.** Coming to the merits of the case, as it clearly appears from the orders passed by the authorities below that the assessee despite affording various opportunities, specifically four times by the Assessing Officer in the

assessment proceedings and five times by Ld. Commissioner in the appellate proceedings, eventually made no compliance and before us has prayed for leniency/mercy. Considering the aforesaid conduct of the assessee, though we are inclined not to give lenient consideration to the claim of the assessee, however, considering the peculiar facts and circumstances in totality and the issues involved also remains to be adjudicated in its right perspective and manner, specifically in the absence of relevant submissions and documents, thus for just and proper decision of the case, substantial justice, fair play and equitable relief, we are inclined to remand instant case to the file of the Ld. Commissioner for decision afresh, but subject to cost of **Rs. 5500/-** to be deposited in the Revenue Department under 'other heads' within 30 days of the receipt of this order, without claiming any deduction/exemption of the same. Suffice to say, the Ld. Commissioner shall afford a reasonable opportunity of being heard to the assessee. The assessee would be at liberty to raise grounds on legal aspects as raised before us, as well on merits already raised before Ld. Commissioner.

**12.** Thus, the case is accordingly remanded to the file of Ld. Commissioner for decision afresh.

**13.** Coming to **ITA No. 6551/Mum/2025**. This appeal pertains to penalty order dated 23.2.2024 under section **271AAC (1)** of the Act. As we have set aside the order in quantum appeal, thus in view of the above and **same condition**, this case is also remanded to the file of Ld. Commissioner for decision afresh, alongwith the quantum appeal, suffice to say, by affording reasonable opportunity of being heard to the assessee.

**14.** Coming to the **ITA No. 6451/Mum/2025**, it is observed that this appeal relates to penalty order dated 12.3.2025 under section **270A** of the Act. As observed above that quantum appeal order has already been remanded to the Ld. Commissioner and thus, on the **same condition**, this case is also remanded to the file of Ld. Commissioner for decision afresh along with quantum appeal.

**15.** In the result, all the appeals under consideration stand allowed for statistical purposes.

Order pronounced in the open Court on 29/12/2025.

Sd/-  
(Bijayananda Pruseth)  
Accountant Member

Sd/-  
(Narender Kumar Choudhry)  
Judicial Member

Ms. Pratima, Sr. PS

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,  
(Asstt. Registrar) ITAT, Mumbai