

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER

ITA No. 7405/Mum/2025
Assessment Year : 2016-17

Ravi Bansilal Darira, 10 th Floor, Supreme Serenity, 16 th Road, Khar Delivery S.O. Mumbai-400052. PAN : AAHPD2499M (Appellant)	vs.	Deputy Commissioner of Income Tax, Circle-15(3)(1), Aayakar Bhavan, Mumbai-400020. (Respondent)
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For Assessee :	Shri Vijay Jadhav
For Revenue :	Shri Annavaran Kosuri

Date of Hearing :	22-01-2026
Date of Pronouncement :	28-01-2026

ORDER

PER VIKRAM SINGH YADAV, A.M :

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 18-09-2025, pertaining to Assessment Year (AY) 2016-17.

2. Briefly, the facts of the case are that the assessment in this case was completed u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 (‘the Act’), vide order dt. 05-02-2024, wherein the AO has brought to tax an amount of Rs. 69,70,475/- in absence of the requisite information submitted by the

assessee, explaining the source of inward remittance in its bank account and assessed income was determined at Rs. 1,17,09,015/-.

3. The assessee thereafter carried the matter in appeal before the Ld.CIT(A). Considering the submissions filed by the assessee, the Ld.CIT(A) has set aside the assessment order and the AO has been directed to conduct *denovo* assessment, after providing reasonable opportunity to the assessee as evident from para No. 5 of the impugned order.

4. Heard both the parties and perused the material available on record. In his appeal, the assessee has taken various grounds of appeal in terms of non-consideration of written submissions filed before the Ld.CIT(A) as well as on the merits of the addition made by the AO. Given the fact that originally, the matter has been decided *ex-parte* qua the assessee by the AO and the matter has since been set aside by the Ld CIT(A) to the file of the AO for *denovo* adjudication, we do not find any legal and justifiable basis to interfere with the findings of the Ld.CIT(A) as assessee will have the requisite opportunity before the AO to file necessary submissions/documentation and make necessary representation, which the AO will consider as per law.

5. In the light of the same, the appeal so filed by the assessee is hereby dismissed.

Order pronounced in the open court on 28-01-2026

Sd/-

[MS. KAVITHA RAJAGOPAL]
JUDICIAL MEMBER

Mumbai, Dated: 28-01-2026

TNMM

Sd/-

[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai