

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, JM
AND
MS. KAVITHA RAJAGOPAL, AM

ITA No.7474/Mum/2025
(Assessment Year: 2015-16)

Mr. Radheshyam Soni, H/003, Sonam Avenue, Golden Nest Phase-1, Mira Road, Thane – 401 107	Vs.	Income Tax Officer – 2(1), Ashar IT Park, 6 th Floor, Road No.16z, Wagle Industrial Estate, Thane (West)
PAN: AWVPS8847C		
(Appellant)	:	(Respondent)

Assessee by	:	Shri Poojan Mehta, AR
Respondent by	:	Shri Annavaram Kosuri, Sr. AR

Date of Hearing	:	29.01.2026
Date of Pronouncement	:	30.01.2026

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the Learned Commissioner of Income Tax (Appeals) [‘Ld. CIT(A)’ for short], National Faceless appeal Centre (“NFAC” for short) passed u/s. 250 of the Income Tax Act, 1961 (‘the Act’), pertaining to the Assessment Year (‘A.Y.’ for short) 2015-16.

2. The assessee has raised various grounds challenging the *ex-parte* order of the Ld. CIT(A) both on the legal grounds as well as on the merits of the case.
3. Brief facts of the case are that the assessee is an individual and had not filed his return of income for the year under consideration. The assessee’s case was reopened vide



notice u/s 148 of the Act dated 02.04.2022 based on the information that the assessee has made cash deposits amounting to Rs.13,40,111/- maintained with Bassein Catholic Bank and had purchased immovable property for a consideration of Rs.40,00,000/- and also has contract receipts amounting to Rs.3,43,424/-. The Learned Assessing Officer (“Ld. AO” for short) had sought for information and upon perusal of the same, passed the assessment order dated 20.03.2024 u/s 147 r.w.s. 144B of the Act determining the total income at Rs.57,79,333/- after making various additions/disallowances.

4. Aggrieved, the assessee was in appeal before the first appellate authority, who vide order dated 04.09.2025 had upheld the addition made by the Ld. AO vide *ex-parte* order on the ground that the assessee has been non-compliant throughout the appellate proceeding.

5. Aggrieved, the assessee is in appeal before us, challenging the order of the Ld. CIT(A).

6. We have heard the rival submissions and perused the materials available on record. It is observed that the Ld. AO had made an addition u/s 69A towards unexplained investment and had also disallowed the transportation expenses claimed by the assessee. Before the Ld. CIT(A) it is observed that the assessee had not made compliance inspite of various opportunities given to the assessee. Upon perusal of the contentions, we deem it fit to extend the assessee with one more opportunity to present his case before the Ld. CIT(A) who has failed to adjudicate the legal grounds raised by the assessee and has also



not dealt with the merits of the case. We, therefore, set aside all these issues back to the file of the Ld. CIT(A) to decide the legal grounds as well as grounds on merits on the basis of the submission and documentary evidences filed by the assessee. The assessee is also directed to strictly comply with the proceeding before the first appellate authority without any undue delay from his side.

11. In the result, the appeal filed by the assessee is hereby allowed for statistical purposes.

Order pronounced in the open court on 30.01.2026

Sd/-
(VIKRAM SINGH YADAV)
ACCOUNTANT MEMBER

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Mumbai; Dated: 30.01.2026

* Kishore, Sr. P.S.

Copy of the Order forwarded to:

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

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai