

आयकर अपीलीय अधिकरण न्याय पीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, VP &
SHRI ARUN KHODPIA, AM

I.T.A. No.7493/Mum/2025
(Assessment Year: 2018-19)

Sanam Jignesh Jain, 1001, 10 th Floor, West Bay View, Bayvue, Dr. M.B. Velekar Street, Mumbai - 400002 PAN: BLOPS4881B	Vs.	ITO, Ward-19(3)(1), Piramal Chambers, Lalbaug, Parel, Mumbai-400012.
Assessee -अपीलार्थी / Appellant	:	Revenue - प्रत्यर्थी / Respondent

Assessee by : Shri Viraj Mehta, CA
Revenue by : Shri Swapnil Choudhary, Sr. DR
Date of Hearing : 28.01.2026
Date of Pronouncement : 29.01.2026

ORDER

Per Arun Khodpia, AM:

The appeal is preferred by the assessee against the order of Commissioner of Income Tax (Appeals) / National Faceless Appeal Centre (NFAC), Delhi (in short “Ld. CIT(A)”), dated 19.09.2025 for the Assessment Year (AY) 2018-19). The grounds of appeal raised by the assessee are as under:

“1. On the facts and circumstances and judicial pronouncements, the learned Commissioner of Income Tax (Appeals) [‘Ld. CIT(A)’] grossly erred in confirming the in re-opening of the assessment U/s 148 of Income Tax Act, 1961 without adequately appreciating the fact that no documentary evidences have been

brought on record by the learned assessing officer which proves that income has escaped the assessment. The assessment u/s 144B r.w.s. 147 of the Income tax Act, 1961 was completed merely on the basis surmises.

2. On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in upholding the re-opening of the assessment U/s 148 of Income Tax Act, 1961 without adequately appreciating the fact that the case has been reopened by the learned assessing officer without applying his mind and on basis of mere information available on insight portal. In view of the above, the said assessment order passed should be quashed and necessary direction should be given in this regard.

3. On the facts and circumstances of the case and in law, the Ld. CIT(A) has grossly erred in confirming the additions made by the learned assessing officer without adequately appreciating that the Appellant was denied reasonable and effective opportunity of being heard during the assessment proceedings. Therefore, such assessment order is erroneous on facts and bad in law and liable to be annulled/quashed.

4. On the facts and circumstances of the case and in law, the Ld. CIT(A) has gravely erred in confirming the addition of Rs. 73,08,500/- made by the learned assessing officer u/s 69 of the Act treating the entire stamp duty value of the property as unexplained investment.

5. On the facts and circumstances and judicial pronouncements; Ld. Assessing Officer has erred in making addition of Rs. 3,02,183/- as commission income without considering the fact that the same has already been offered to tax in the Income tax return filed by the Appellant. Such addition of income is bad in law & erroneous in facts and therefore liable to be deleted.

6. On the facts and circumstances of the case and in law, the Ld. CIT(A) has gravely erred in confirming the addition of Rs. 5,07,955/- made by the Ld. AO on account of alleged non-disclosure of short-term capital gains arising from transfer of shares, without appreciating that neither the learned assessing officer nor the Ld. CIT(A) has brought on record any documentary evidence to substantiate the alleged share transactions and the computation of capital gains.

7. On the facts and circumstances of the case and in law, without prejudice to all the above grounds of appeal and as an alternative prayer, the Hon'ble Tribunal may be pleased to set aside the impugned orders passed by the Ld. CIT(A) and by the learned assessing officer, and restore the entire matter back to the file of the learned assessing officer for fresh adjudication on merits after affording adequate and reasonable opportunity of being heard to the Appellant.”

2. The brief facts of the case are that the assessee had filed her return of income on 06.08.2018, declaring total income of Rs. 3,73,900/-. Subsequently, as per information received through insight portal of the department, the assessee had made an investment of Rs. 73,08,500/- in acquisition of a flat. Considering the investment, which did not commensurate with the income declared by the assessee, the case of assessee was reopened under section 147 of the Income Tax Act, 1961 (the Act). Hence, notice under section 148 of the Act was issued on 21.04.2022. The assessee did not file the requisite return in response to the said notice. Repeated reminders were made by the Id. AO to furnish the explanation about the source of investment; however, the assessee did not respond to any of the notices issued. The Id. AO was constraint to finalize the assessment; therefore, the proceeding was completed on an *ex-parte* basis under section 144/143(3) on 18.03.2024 making an addition of Rs. 73,08,500/- under section 69 of the Act on account of undisclosed investment in acquisition of immovable property. Further an addition of Rs. 3,02,183/- on account of undisclosed commission income derived from Honesty Subscription Agency and another addition of Rs. 5,07,955/- on account of unaccounted gain from trading in shares were made. The assessed income of assessee was accordingly worked out at Rs. 81,18,638/-.

3. Being aggrieved the assessee preferred the appeal before the Id. CIT(A), however again before the Id. CIT(A), the assessee adopted an evasive approach

and had not availed the opportunities granted by the ld. CIT(A), therefore the appeal of assessee was partly allowed in absence of no submissions by the assessee after taking into consideration the facts on record available as per assessment order.

4. To challenge the aforesaid decision of ld. CIT(A) now the assessee is in appeal before us.

5. At the outset, the ld. Counsel of the assessee submitted that the assessee is Housewife going through various difficulties in life such as medical issues, family issues, etc. therefore was unable to furnish necessary submissions before the ld. AO as well as the ld. CIT(A). It is further submitted that the earlier counsel of the assessee was also not efficient to take note of the proceedings and to timely comply on behalf of the assessee, the assessee therefore, has now engaged a new counsel to take up this matter and adhere with the compliance in the proceedings. It was therefore the prayer that the assessee may please be permitted with one more / last opportunity to substantiate on the merits of the issues before the authorities below, therefore the assessment of assessee can be completed on the basis of substantive material/evidences to arrive at a logical conclusion, which would be in the interest of justice. It is conceded by the ld. AR that the assessee this time would be vigilant and compliant enough towards the notices issued in the set-aside proceedings.

6. The Id. Departmental Representative (DR) on the other hand strongly supported the orders of revenue authorities, however considering the plea of the Id. AR regarding medical and family conditions of the assessee have not seriously objected, if the matter is restored back for fresh adjudication.

7. We have considered the rival submissions, perused the material available on record. Admittedly in present case the assessee was a persistent non-compliant before both the authorities below and had not responded to any of the statutory notices issued during the tax proceedings, however now the assessee's counsel have explained the medical and certain family reasons on account of which the assessee was prevented to respond and requested for one last and final opportunity to decide the issues on merits. In view of such facts and circumstances for verification of the evidences, analysis of submission and to draw a justified and logical assessment in the present matter, we deem it fit to restore this matter back to the file of Id. AO to re-examine the issues raised in the impugned assessment under section 147 dated 18.03.2024 and to adjudicate the same afresh.

8. Needless to say, reasonable opportunity shall be provided to the assessee. The assessee at the same time is directed to remain compliant towards all the notices issued in the set-aside proceedings, failing which the Id. AO

would be at liberty to frame the assessment in accordance with the provisions of law.

9. In result, the appeal of assessee is **allowed for statistical purposes**, in terms of our aforesaid observations.

Order pronounced in the open court on 29-01-2026.

Sd/-
(SAKTIJIT DEY)
Vice-President

Mumbai, Dated : 29-01-2026.
**SK, Sr. PS*

Sd/-
(ARUN KHODPIA)
Accountant Member

Copy of the Order forwarded to :

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

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai