

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI MAKARAND VASANT MAHADEOKAR,
ACCOUNTANT MEMBER**

**ITA No.7353/Mum/2025
(Assessment Year :2014-15)**

Aanya Realtors A-52, Dakshina Park N.S. Road No.10 Juhu Scheme, Mumbai-400 049	Vs.	Income Tax Officer, Ward-25(2)(3), Mumbai
PAN/GIR No.AATFA0781B		
(Appellant)	..	(Respondent)

Assessee by	Ms. Neelam Jadhav
Revenue by	Shri Surendra Mohan, Sr. DR
Date of Hearing	13/01/2026
Date of Pronouncement	29/01/2026

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against the order dated 12.09.2025 passed by the National Faceless Appeal Centre, Delhi, arising out of the assessment framed under section 143(3) of the Income Tax Act, 1961, for the assessment year 2014-15.

2. The assessee is aggrieved by the ex parte disposal of the appeal by the learned CIT(A) and also on merits in respect of the addition of Rs. 5,76,26,035 under section 68 of the Act and an addition of Rs. 1,23,590 under section 43CA of the Act. The learned counsel for the assessee submitted that the assessee could not file the relevant documents and written submissions before the learned CIT(A) on account of practical difficulties. It was submitted that the office of the assessee had been taken over and the lender institution, in relation to the real estate project, had been handed over to another developer, and, therefore, the requisite records were not readily available. It was further submitted that before the learned CIT(A), a request was made seeking additional time of 21 days for filing written submissions and evidences; however, before the expiry of the said period, the learned CIT(A) proceeded to pass the impugned order.

3. It was further brought to our notice that the assessee has now filed additional evidences before this Tribunal under Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963, specifically on the issue of unsecured loans. It was submitted that these evidences are necessary for proper adjudication of the addition made under section 68 of the Act. In view of these facts, the learned counsel submitted that the matter may be restored to the file of the learned CIT(A) for fresh adjudication in accordance with law.

4. The learned Senior Departmental Representative stated that he has no objection if the matter is remanded to the file of the learned CIT(A).

5. We have considered the submissions of both the parties and perused the impugned order. It is an admitted position that the appeal before the learned CIT(A) was disposed of in an ex parte manner and that the assessee's request for additional time for filing submissions and evidences was pending at the time when the impugned order was passed. It is also a matter of record that the assessee has now placed additional evidences before this Tribunal, which are stated to be relevant to the issue of unsecured loans.

6. In view of the above facts and circumstances, we are of the considered opinion that the matter requires fresh examination by the learned CIT(A). Accordingly, we set aside the impugned order and remand the entire matter back to the file of the learned CIT(A) for de novo adjudication. The assessee shall be at liberty to file all documents, evidences, and written submissions in support of its case. The learned CIT(A) shall afford a reasonable opportunity of being heard to the assessee and thereafter decide the appeal afresh, in accordance with law, by passing a speaking order. We clarify that all issues are kept open and no opinion is expressed on the merits of the additions at this stage.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 29th January, 2026.

**Sd/-
(MAKARAND VASANT
MAHADEOKAR)
ACCOUNTANT MEMBER**

Mumbai; Dated 29/01/2026
KARUNA, *sr.ps*

**Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

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