

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "SMC", MUMBAI

Before Justice (Retd.) C V Bhadang, Hon'ble President &
Shri Vikram Singh Yadav, Hon'ble Accountant Member

ITA No. 6474/Mum/2025
(Assessment Year : 2014-15)

Ganesh Bhagirath Avasare, Muktidham Society 315/01, Charkop Sec 3, Kandivali (West) Mumbai 400 067. PAN AQRPA3713D (Appellant)	Vs.	ITO 33(1)(3), Mumbai (Respondent)
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Appellant By : Shri Harshal Ajmera
Respondent By : Ms Nidhi Agarwal, Sr.DR

Date of Hearing : 04.12.2025	Date of Pronouncement: 02.02.2026
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ORDER

Per Justice (Retd.) C V Bhadang, President:

By this appeal the appellant assessee is challenging the order dated 27.03.2025, passed by the CIT(A). The appeal relates to assessment year 2014-15.

2. The brief facts are that the appellant filed his Return of Income (RoI) for the relevant assessment year declaring a total income of Rs.2,40,900/-. The return was processed u/s. 143(1) of the Income Tax Act, 1961 ('Act' for short). Subsequently, the case was selected for scrutiny and the statutory notices were served on the appellant to which there was no response. Finally, a show cause notice dated 28.11.2016 was issued to the appellant which was returned unserved. The Assessing Officer vide order dated 26.12.2016 completed the

assessment u/s.143(3) r.w.s. 144 of the Act, making addition of Rs.10,12,000/- as unexplained cash deposits in Saraswat Co-op Bank Ltd., Prabhadevi, Mumbai.

3. Feeling aggrieved, the appellant challenged the same before the first appellate authority. It was, inter alia, contended that there was no opportunity being granted and the Assessing Officer made the additions merely on surmises and conjunctures. On merits it was contended that the cash deposits were made out of business income towards cash sales, which income has already been offered to tax after claiming business expenditure.

4. The learned CIT(A) found that the statutory notices were served on the appellant via email as well as on the address available with the department. It was also found that the address mentioned is the same as the address in Form no.35. Thus, the contention about the change of address as a reason for non-receipt of notices has not been accepted. The learned CIT(A) has also observed that no additional evidence was sought to be produced to substantiate that the impugned addition was out of cash sales. No corroborative evidence such as bank statements were produced. In so far as the expenditure is concerned necessary vouchers/supporting documents were not produced. It was in such circumstances that the appeal came to be dismissed.

5. We have heard parties. Perused record.

6. There is a delay of 137 days in filing the appeal. The appellant has filed his affidavit dated 25.09.2025. It is contended that the appellant had moved to Qatar in 2016. The appellant states that two appeals were required to be filed against the impugned addition and against the penalty order u/s. 271(1)(c)

of the Act. Inadvertently, only one appeal was filed and after getting advice from the consultant the present appeal came to be filed challenging the quantum addition, which resulted into the delay.

7. We have considered the submissions made. Considering the overall circumstances, we find that the appellant has made out sufficient cause for not filing the appeal in time. The delay deserves to be condoned. Ordered accordingly.

8. Coming to the merits, the only contention is that the appellant did not receive any notice, as a result of which the appellant could not get an opportunity to participate in the assessment proceedings. In the over all circumstances, we find that the appellant can be granted one opportunity to produce the necessary documents as observed by the CIT(A), both in support of the cash receipts and the expenditure, if any, which the appellant proposes to claim. This shall however be subject to the costs of Rs.10,000/- being paid within three weeks from today.

9. In the result, the appeal is partly allowed. The impugned order is hereby set aside. The appeal is restored to the file of the learned CIT(A) for disposal according to law subject to payment of costs of Rs.10,000/- to the Prime Minister's relief fund within three weeks, which is a condition precedent. Ordered accordingly.

Order pronounced in the open court on 2nd February, 2026

Sd/-
[Vikram Singh Yadav]
ACCOUNTANT MEMBER

Sd/-
[Justice (Retd.) C V Bhadang]
PRESIDENT

Mumbai, Dated : 2nd February, 2026.

*ITA 6474/Mum/2025
Ganesh Bhagirath Avasare*

SA

Copy of the Order forwarded to :

1. The Appellant.
 2. The Respondent.
 3. The PCIT, Mumbai.
 4. The CIT
 5. The DR, 'SMC' Bench, ITAT, Mumbai
- BY ORDER

//True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Mumbai