

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGPUR
(through virtual)
BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

I.T.A.No.747/NAG/2025
(Assessment Year : 2016-2017)

Meena Gurnani, Wing-B Flat No. 106 IRA Society, Kanade Nagar, Opp. Kanade Honda Showroom, Mohamadwadi S.O., Undri, Pune-411060 PAN : ARLPG 7294 A (Appellant)	vs.	ITO, Ward-2(3), Nagpur (Respondent)
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For Assessee :	Shri Abhishek Kumar, Advocate
For Revenue :	Shri Surjit Kumar Saha, Sr.DR

Date of Hearing :	04.02.2026
Date of Pronouncement :	10.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 01/09/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 07.03.2024 passed u/s. 147 r.w.s. 144B of the Act for the Assessment Year 2016-17 (A.Y.)

2. At the outset, learned counsel for the assessee submitted that due to non-compliance before the Ld.CIT(A), appeal of the assessee has been dismissed. Prayer made to afford one more

opportunity to go before the Ld. CIT(A). Ld. DR did not raise any objection to the innocuous prayer made by the learned counsel for the assessee.

3. I have heard rival contentions and perused the records placed before me. I observe that the order passed by the Ld.CIT(A) is *exparte* as the assessee failed to appear on the dates fixed for hearing on four occasions. I also observe that assessee is an individual and the assessment for A.Y.2016-17 completed u/s. 147 r.w.s. 144B of the Act and addition of ₹10,48,100/- has been made u/s. 69A of the Act as unexplained money. Therefore, considering the facts and circumstances of the case, I deem it appropriate to afford one more opportunity to the assessee to substantiate her case before the Ld.CIT(A) and multiple grounds of appeal in the instant appeal are restored to the file of Ld.CIT(A) for necessary adjudication and to pass a speaking order as contemplated u/s. 250(6) of the Act. Needless to mention that before passing the order, Ld.CIT(A) shall grant fair opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and not to take any adjournments unless otherwise required for reasonable cause and file all the details called for by the Ld.CIT(A). Thus, impugned order is set aside and the effective grounds of appeal raised by the assessee are allowed for statistical purposes.

4. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 10.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Dated : 10th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Senior Private Secretary
ITAT, Nagpur