

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
And
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.7392/M/2025
Assessment Year: 2017-18**

Perna Navinyapurn Mahila Sahkari Sanstha Maryadit, Room No.932, 933 SS II, Sector 7 Koperkhairane, Navi Mumbai – 400709. PAN – AACAP7862Q	Vs.	The Income Tax Officer, Ward 28 (2)(1), 4 th Floor, Tower No.6, Vashi Station Complex, Vashi, Maharashtra – 400703.
(Appellant)		(Respondent)

Present for:

Assessee by : Ms. Dinkle Hariya, Ld. Adv.
Revenue by : Shri Virabhadra Mahajan, Ld. SR. D.R.

Date of Hearing : 22.01.2026
Date of Pronouncement : 22.01.2026

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 16.09.2025, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. In the instant case, the Assessing Officer, vide assessment order dated 28.04.2023 under section 147 read with section 144B of the Act, has made an addition of Rs.10,44,854/- being unexplained cash deposit under section 69A of the Act.

3. The Assessee, being aggrieved, challenged the said addition by filing a first appeal before the Ld. Commissioner, who, by impugned order, affirmed the said addition, dismissing the appeal of the Assessee by passing a cryptic order and without affording reasonable opportunity of being heard to the Assessee, as claimed by the Ld. Counsel for the Assessee.

4. The Ld. counsel for the Assessee has also claimed that though relevant details and documents were duly filed by the Assessee before the Assessing Officer, however, the Assessing Officer, by construing that the Assessee could not submit any concrete documentary evidence in respect of cash deposit of Rs.10,44,854/- in its bank account and in the absence of documentary evidence, the nature and source of the cash deposit remained unexplained, and as the case was getting time-barred, therefore, he is having left with no option, completed the assessment on the basis of facts and materials available on record.

5. We have given thoughtful consideration to the peculiar facts and circumstances of the case. It is not a case of complete non-compliance by the Assessee. According to the Ld. Counsel for the Assessee, the Assessee has filed the relevant details and documents; may be the same, were insufficient, as per the wisdom of the Assessing Officer, but the Assessee has made compliance. On the contrary, the Ld. DR refuted the claim of the Assessee. Whatsoever it may be, it is a fact that the Assessee made partial compliance before the Assessing Officer by filing relevant submissions/documents, and it is a fact that the impugned order prima facie appears to be cryptic in nature, and the issue involved also remained to be adjudicated in its right perspective and proper manner, and thus, in our considered view, it would be appropriate to remand the instant case to the file of the Assessing Officer for

decision afresh, suffice it to say, by affording reasonable opportunity of being heard to the Assessee.

6. The Assessee is also directed to comply with the notices to be issued and file the relevant submissions and documents, as would be essentially required by the Ld. Commissioner for just and proper decision of the case.

7. Thus, the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh, in the above terms.

8. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 22.01.2026.

**Sd/-
(PRABHASH SHANKAR)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

Tarun Kushwaha
Sr. Private Secretary.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.