

**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.7383/M/2025
Assessment Year: 2016-17**

Panchnand Enterprises, 204, 204, Prince Apartments, Gopal Lane, Ghatkopar- West, Mumbai, Maharashtra - 400086. PAN – AALFP3931E	Vs.	Deputy Commissioner of Income Tax, Circle 27(2) IT-Office, Vasi Railway Station Building, Navi Mumbai -400703.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Shreeraj Abbas
Revenue by : Shri Virabhadra Mahajan, (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 19.09.2025, 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. 2016-17.

2. In the instant case, the Assessing Officer, vide assessment order dated 18.03.2024 under section 147 of the Act, has made the additions of Rs.60,00,000/- and Rs.6,79,630/- under Sections 68 and 69 (C) of the Act, respectively, as unexplained investments.

3. The Assessee, being aggrieved, challenged the aforesaid additions by filing a first appeal before the Ld. Commissioner. However, despite issuing five notices, made no compliance, except

seeking adjournments on two occasions. Thus, in the above constrained circumstances, the Ld. Commissioner decided the appeal filed by the Assessee as ex-parte and ultimately dismissed the same, affirming the aforesaid additions/disallowance.

4. The Assessee before us, has claimed that in Form No. 35, in response to the question, whether notice/communication may be sent on email, the Assessee has specifically mentioned "No", but still the Ld. Commissioner did not send any notice in physical mode, which resulted in non-compliance by the Assessee. Further, the notices issued by the Assessee through email, as mentioned in Form No. 35 skipped from the attention of the assessee, and therefore the assessee is praying for a lenient view.

5. On the contrary, the Ld. DR refuted the claim of the Assessee.

6. We have considered the aforesaid submissions of the Assessee and the Ld. DR. Admittedly, the issues involved also remained to be adjudicated in its right perspective and proper manner, specifically in the absence of supporting material and credible informations, which the Assessee failed to file or give, as also observed by the Ld. Commissioner in the impugned order. Further, the Assessee has specifically mentioned in Form No. 35 for not receiving the notice through email but still the Ld. Commissioner failed to send any notice in physical mode. Thus, considering the aforesaid peculiar facts and circumstances in totality, we are of the considered view that real justice would be met by remanding the instant case to the file of the Ld. Commissioner for decision afresh, however, subject to a cost of Rs.11,000/-.

7. Thus, the case is remanded to the file of the Ld. Commissioner for decision afresh, subject to deposit of Rs.11,000/-

in the Revenue Department under "other heads" within 15 days from today. The Assessee is also directed to comply with the notice(s) to be issued by the Ld. Commissioner and file the relevant submissions and documents. We clarify that in case of subsequent default, the Assessee shall not be entitled to any leniency.

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.