

**IN THE INCOME-TAX APPELLATE TRIBUNAL, MUMBAI “H(SMC)” BENCH, MUMBAI  
BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER AND  
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER  
ITA No. 8605/MUM/2025(AY: 2017-18)**

AnandibenJayantilal Jain 407/B Nandavan, L.T. Road, Boriwali(W), Mumbai-400092.	<b>vs.</b>	Office of the Income Tax Officer Ward 32(1)(1) Room No. 703, 7 <sup>th</sup> Floor, KautilyaBhavan, BandraKurla Complex, Bandra (East), Mumbai-400051.
<b>PAN/GIR No:AAFPJ0216Q</b>		
(Appellant)		(Respondent)

<b>Appellant by</b>	Shri Pritam Kulapkar, CA
<b>Respondent by</b>	Shri Pravin Salunkhe, Sr. DR
<b>Date of Hearing</b>	03.02.2026
<b>Date of Pronouncement</b>	09.02.2026

**ORDER**

**PER VIKRAM SINGH YADAV, AM:**

The present appeal filed by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, ‘Act’) by the learned Commissioner of Income-Tax, National Faceless Appeal Centre[in short, ‘CIT(A), NFAC’], Delhi, dated 08.08.2023 for the Assessment Year 2017-18.

2. Briefly the facts of the case are that the assessment in this case was completed u/s. 143(3) vide order dated 11.12.2019 wherein the AO brought to tax cash deposited during the demonetization period amounting to Rs. 10,50,000/- and other cash deposits/ credit entries appearing in the assessee’s bank account amounting to Rs. 1,66,622/- as unexplained money u/s. 69A r/w 115BBE of the Act. The assessee

thereafter carried the matter in appeal before the ld. CIT(A) who has dismissed the appeal due to non-prosecution and against the said order, the assessee is in appeal before us.

3. During the course of hearing, the ld. AR submitted that the assessee due to severe health issues could not take necessary steps in terms of attending to the notices issued by the ld. CIT(A) and in support, the medical records of the assessee were submitted. It was submitted that the assessee is serious about pursuing the matter and in the interest of justice, the assessee be allowed one more opportunity to represent the case and the matter may therefore be remitted to the file of ld. CIT(A) for fresh adjudication.

4. The ld. DR has been heard who has relied on the order of the lower authorities. It was submitted that the assessee has been non-complaint during the appellate proceedings before the Ld.CIT(A). At the same time, the Ld.DR fairly submitted that given that there is no findings of the ld CIT(A) on the merits of the additions so made by the AO, where the Bench so decide, the matter may be remanded to the file of the ld CIT(A) for necessary adjudication.

5. After hearing both the parties and considering the material available on record and considering the fact that there was reasonable cause for non-attendance by the assessee before the ld CIT(A) due to health reasons and there is no findings on merits of the additions so made by the AO, we are of the considered opinion that in the interest of justice and fair play, the assessee should be granted one more opportunity to represent her case diligently. Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the ld CIT(A) to consider the matter afresh as per law after

providing reasonable opportunity to the assessee. We also direct the assessee to fully co-operate with the Id CIT(A) for expeditious disposal of the matter and is at liberty to file necessary explanation / additional documentation as so advised.

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

Order is pronounced on 09.02.2026

Sd/-

**(SANDEEP SINGH KARHAIL)**  
**JUDICIAL MEMBER**

Sd/-

**(VIKRAM SINGH YADAV)**  
**ACCOUNTANT MEMBER**

Anandi.Nambi(Steno)  
MUMBAI

Date: 09.02.2026

**Copy of the Order forwarded to:**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, MUMBAI
6. Guard File

By Order

Assistant Registrar  
ITAT, MUMBAI