

**IN THE INCOME TAX APPELLATE TRIBUNAL "F" BENCH MUMBAI**

**BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER  
AND  
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No. 6781/MUM/2025**

**Assessment Year: 2016-17**

Jaishri Shivaji Waghalkar 102A, Dadasaheb Phalke Marg, Navin Asha CHS, Dada (East), Mumbai 400014 (PAN: AAUPW9953G)	Vs.	Income Tax Officer – Ward 22(1) (6), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee : Shri Ketan Vajani, CA  
Revenue : Shri Sushil B. Shendge, Sr. DR

Date of Hearing : 10.02.2026  
Date of Pronouncement : 16.02.2026

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of National Faceless Appeal Centre (NFAC), Delhi, vide order no. ITBA/NFAC/S/250/2025-26/1080005281(1), dated 26.08.2025, passed against the assessment order by Income Tax Officer, Ward 21(1)(5), Mumbai, u/s. 143(3) of the Income-tax Act (hereinafter referred to as the "Act"), dated 27.12.2018 for Assessment Year 2016-17.

2. Grounds taken by assessee are reproduced as under:

*1. On the facts and in the circumstances of the case, the Commissioner of Income-tax (Appeals) - NFAC, hereinafter referred to as the "CIT (A)", has erred in dismissing the appeal of the appellant ex-parte. The appellant respectfully submits that the notice dated 10-7-2025 remained non-complied only on account of non-communication of the same to the appellant. The appellant submits that the CIT(A) has erred in passing the appeal order without any further notice to the appellant.*

*2. Without prejudice to Ground - 1 above, the CIT (A) has erred in confirming the addition of Rs. 92,46,450/- made u/s. 69 of the Act in respect of investment in shop premises by treating the same as unexplained investments. The appellant respectfully submits that the entire source in respect of the above investment can be explained with documentary evidences and prays that she shall be allowed to explain the same. The appellant, therefore, prays that the impugned addition may please be deleted.*

*3. Without prejudice to Ground - 1 above, the CIT (A) has erred in confirming the addition of Rs. 10,40,000/- on account of cash deposited in bank account applying the provisions of section 68 without appreciating the fact that the provisions of section 68 cannot be applied in the case of the appellant in absence of any books of accounts being maintained by the appellant.*

*4. Without prejudice to Ground 1 and Ground 3 above, the CIT (A) has erred in not appreciating the fact that in any case, the cash deposited is out of cash available with the appellant out of past balance and also out of current year's income of the appellant which has already been offered to tax. The appellant, therefore, prays that the impugned addition may please be deleted.*

3. Brief facts of the case are that assessee filed her return of income on 21.11.2017 reporting total income at Rs. 10,40,260/-. In the year under consideration, assessee purchased a shop premise and also had a transaction of deposit of cash in her bank account amounting to Rs 10,40,000 with bank account in Veershaiv Cooperative Bank Ltd, Kolhapur. Ld. Assessing Officer called for explanation in respect of both the transactions for which explanations were furnished. However, Ld. Assessing Officer did not accept the explanation of the assessee in absence of documentary evidences. Assessment was completed by making addition of Rs. 92,46,540/- on account of unexplained investment in shop premise by applying provisions of section 69. Addition of Rs.10,40,000/- was also made towards deposit of cash in her bank account treating it as unexplained cash credit u/s. 68. In the first appeal before ld. CIT(A), assessee could not furnish any details and explanations though ample opportunities were given by fixing dates of hearing on several dates. Since, neither explanation nor documentary evidences were furnished by the assessee in the first appeal, the same was dismissed. The additions made by ld. Assessing Officer were sustained.

4. Before us, ld. Counsel for the assessee, at the outset, prayed for restoration of the matter back to the file of ld. CIT(A) for *de novo* meritorious adjudication by giving an assurance that all the necessary compliances along with explanation and corroborative documentary evidences shall be furnished to explain the claim made by the assessee. However, ld. Sr. DR objected on the prayer so made. We have perused the orders of the authorities below and considered the prayer made by the Learned Counsel. It is noted that assessee had furnished the relevant documentary evidences and explanation at the assessment stage but could not do so at the first appellate stage before the ld. CIT(A). Considering the prayer so made and the assurance given by the ld. Counsel, in the interest of justice and fair play, we find it appropriate to remit the matter back to the file of ld. CIT(A) for *de novo* meritorious adjudication of the grounds raised at the first appellate stage. We also, direct the assessee to be diligent in making all the submissions by attending the dates of hearing so fixed and not to seek any adjournments unless warranted by compelling reasons. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order is pronounced in the open court on 16 February, 2026

Sd/-  
(Anikesh Banerjee)  
Judicial Member

Sd/-  
(Girish Agrawal)  
Accountant Member

***Dated: 16 February, 2026***

MP, Sr.P.S.

Copy to :

- 1 The Appellant
- 2 The Respondent
- 3 DR, ITAT, Mumbai
- 4 Guard File
- 5 CIT

BY ORDER,

(Dy./Asstt.Registrar)  
ITAT, Mumbai