

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH MUMBAI**

**BEFORE HON’BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
HON’BLE SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No. 7128/Mum/2025  
(Assessment Year: 2017-88)**

Santilal Beni Gupta Sai Baba Chawl, 2/24, Jaku Club, Santacruz West, Mumbai- 400055	Vs.	ITO 306, 3 <sup>rd</sup> Floor, Piramal, Chamber, Lal Baug, Lower Parel, Mumbai - 400012
PAN/GIR No. ALUPG9042P		
(Applicant)		(Respondent)

Assessee by	None
Revenue by	Shri Brajendra Kumar (Sr. Dr.)

Date of Hearing	11.02.2026
Date of Pronouncement	18.02.2026

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order 17.09.2025 passed u/s 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2017-18. The following grounds are reproduced below:

*“1) That the learned Assessing Officer erred in adding of Rs. 10,00,000 under section 69A of the Income Tax Act, 1961*

*2) The appellant craves leaves to add, amend, alter, delete all or any of the forgoing ground of appeal.”*

2. None appeared on the behalf of assessee when the case was called repeatedly. From the case file we noticed that even on the previous occasions assessee had sought adjournments on one or the other ground but ultimately failed to appear even today before the Bench.

3. Whereas on the contrary ld. DR is ready with the arguments therefore we have decided to proceed with the hearing of the case *ex parte*.

4. From the records we noticed that the assessee had preferred appeal before ld. CIT(A) against the order of AO passed under Section 154 of the Act wherein the AO had carried out correction of tax calculation as per law.

5. We also noticed that the validity of the additions made in the original assessment was not at all challenged by the assessee therefore considering these facts ld. CIT(A) rightly concluded that the appeal filed by the assessee was not maintainable.

6. After having considered the entire facts and legal propositions, we see no reason to interfere with or to deviate from findings so recorded by ld. CIT(A), hence, grounds raised in the present appeal are dismissed.

7. In the net result appeal filed by the assessee is dismissed.

Order pronounced in the open court on 18.02.2026

Sd/-

**(SHRI PRABHASH SHANKAR)**  
**ACCOUNTANT MEMBER**

Sd/-

**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 18 /02/2026  
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आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai