

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, MUMBAI
BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No. 8289/Mum/2025
Assessment Year: 2015-16**

Abhishek Narendra Shah D/28/205, Yogi Nagar, Excer Road, Borivali(West), Mumbai- 400091 PAN: BFVPS2543 (Appellant)	Vs.	Income Tax Officer, Ward 42(1)(1) Kautilya Bhavan, Mumbai- 400051 (Respondent)
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Assessee by	Shri Mayur Makadia
Department by	Shri Surendra Mohan, SR. DR

Date of Hearing	16.02.2026
Date of Pronouncement	18.02.2026

ORDER

Per: SHRI JAGADISH, A.M.:

1. This appeal filed by the assessee is directed against the order dated 31.07.2025 passed by the Ld. Commissioner of Income Tax (Appeals), Mumbai for Assessment Year 2015-16, arising out of the assessment framed under section 143(3) of the Income-tax Act, 1961.
2. At the outset, it is noted that there is a delay of 31 days in filing the present appeal. The Ld. Authorised Representative submitted an affidavit explaining that the delay occurred on account of the illness of

the assessee's father, who was undergoing medical treatment during the relevant period. Having considered the contents of the affidavit and being satisfied that the delay was due to reasonable and bona fide cause, the delay of 31 days is hereby condoned and the appeal is admitted for adjudication.

3. Briefly stated, the assessee, an individual, filed the return of income on 28.08.2015 declaring total income of ₹6,52,000/-. The assessment was completed under section 143(3) of the Act wherein the Assessing Officer made an addition of ₹15,08,000/- towards unexplained cash deposits in the bank account and further made an addition of ₹26,25,929/- on account of unexplained investment in purchase of flat. The Assessing Officer also disallowed the deduction claimed under Chapter VI-A amounting to ₹1,63,000/-. Aggrieved by the assessment order, the assessee preferred an appeal before the Ld. CIT(A).
4. The Ld. CIT(A) issued as many as fourteen notices of hearing. Since there was no compliance from the assessee, the Ld. CIT(A) proceeded to dispose of the appeal ex parte and confirmed the additions made by the Assessing Officer.
5. Before us, the Ld. Authorised Representative submitted that the impugned order was passed ex parte and pleaded that one more opportunity may be granted to the assessee to present the case on merits. The Ld. Departmental Representative, on the other hand, opposed the plea and submitted that the assessee was negligent in not responding despite multiple opportunities and therefore no further indulgence is warranted.
6. We have heard the rival submissions and perused the material available on record. It is an undisputed fact that the Ld. CIT(A) issued several notices which remained uncomplied with and the conduct of the assessee does indicate lack of due diligence. At the same time, we note

that the appeal has been disposed of ex parte without examination of the issues on merits. In the interest of substantial justice and in keeping with the principles of natural justice, we are of the considered view that the assessee deserves one final opportunity to present the case before the Ld. CIT(A).

7. However, considering the repeated non-compliance on the part of the assessee, we deem it appropriate to impose cost. Accordingly, the impugned order is set aside and the matter is restored to the file of the Ld. CIT(A) for fresh adjudication after providing reasonable opportunity of being heard to the assessee, subject to the condition that the assessee shall deposit cost of ₹22,000/- under the head "Other Receipts" of the Income Tax Department within fifteen days from 16.02.2026.
8. The assessee is directed to promptly comply with all notices that may be issued by the Ld. CIT(A) and is cautioned that any further non-compliance may entail adjudication based on material available on record.
9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 18/02/2026

Sd/-

(NARENDER KUMAR CHOUDHRY)
Judicial Member

Sd/-

(JAGADISH)
Accountant Member

Mumbai, Dated: 18/02/2026

Ashwani Rao
Sr. Private Secretary

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order

(Assistant Registrar)
ITAT, Mumbai