

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH “D”, MUMBAI
MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA. No.8441/MUM/2025
Assessment Year: 2017-18**

RIDDHI PRATIK BHATT, A/602, Shanti Vihar CHS Ltd SV Road, Kandivali West, Mumbai - 400067.	Vs.	Income-tax Officer, MUM WARD 42(3)(2), Kautilya Bhavan, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051.
(Appellant)	:	(Respondent)

PAN No. ALBPB 3942 N

Present for:

Assessee by : Shri. Shailesh Sethia, Ld. AR
Revenue by : Shri Annavaram Kosuri, SR DR

Date of Hearing : 09.03.2026
Date of Pronouncement : 09.03.2026

ORDER

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 13.10.2025, impugned herein, passed by National Faceless Appeal Centre (NFAC), Delhi/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. 2017-18.

2. In this case, the controversy involved pertains to exemption claimed u/s 54 of the Act, by declaring the property’s transaction completely (100%) in return of income filed by the Assessee’s Husband, which has also been resulted into making the

addition and affirmation thereof in the hands of the Assessee through ex-parte orders passed by the authorities below. Admittedly, the Assessee failed to comply with the notices issued by the authorities below and therefore deserves no leniency. However, it is a fact that the Assessee's husband has claimed the exemption u/s 54 of the Act, and/or offered the property transaction amount, to tax by filing his return of income.

3. On being asked, the Assessee failed to file the relevant property documents. Further, it is also a fact that the Assessee before both the authorities below has not filed any submissions/documents and made no compliance, which resulted into making and affirming the addition, on the basis of material available on record but not in its right perspective and proper manner.

4. Thus, considering the peculiar facts and circumstances in totality, for just and proper decision of the case, we are inclined to remand the instant case to the file of the Ld. Jurisdictional Assessing Officer (in short 'JAO'), however, subject to deposit of Rs.11,000/- in the Revenue Department under 'other heads' within 15 days from today.

5. Thus, the case is accordingly remanded to the file of the JAO for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee.

6. We also direct the Assessee to file the relevant submissions/documents in due course of time. We clarify that in case of subsequent default, the Assessee shall not be entitled for any leniency.

7. The Assessee is also directed to update the latest address, telephone number, and e-mail address in the online portal of the Revenue Department for First Appeal and/or in the record of the Ld. Commissioner and the Jurisdictional Assessing Officer as well, without any delay and without any default.

8. In the result, the Assessee's Appeal is allowed for statistical purposes.

Order pronounced in the open court on 09.03.2026.

Sd/-
(PRABHASH SHANKAR)
Accountant Member

Sd/-
(Narender Kumar Choudhry)
Judicial Member

M. Ranganath Vithal
Sr. Private Secretary.

Copy of the Order forwarded to :

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

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai