IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL(IT) NO. 762 OF 2025

Dinesh Ghanshyam Jani ...Appellant
Versus
Acit 4, 3, 1, Mumbai ...Respondent

Mr. Sharwan Jha (through V.C), a/w Mr. Pradeep Purohit, i/b P.D. Jain & Co., for Appellant.

Mr. Subir Kumar, for Respondent.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 03 December 2025

P.C.:-

1. Heard learned counsel for the parties.

2. The learned counsel for the appellant urges the admission of this appeal on the questions formulated in paragraph 5 of the appeal memo.

3. With the assistance of the learned counsel for the parties, we have perused the records as also the orders made by the Assessing Officer, the Commissioner (Appeals) and the Income Tax Appellate Tribunal.

4. We are satisfied that this appeal involves no substantial questions of law. Particularly because the ITAT has, in fact, indulged the appellant by granting the appellant an additional opportunity by way of a remand. This is after recording of categorical finding that the appellant was not at all cooperating with the assessment proceedings and despite grant of several opportunities failed to avail of the same.

5. The ITAT's impugned order merely remands the case to the Assessing Officer for afresh adjudication. All questions have been kept open.

6. The record discloses that, despite opportunities, the appellant did not respond to notices and even failed to file written submissions. This is a matter where the appellant did not event bother to file any return of income in pursuance of notice under Section 148 of the Act and further failed to respond to the notices by the Assessing Officer under Section 142(1) during the assessment proceedings.

7. The appeal against the Assessing Officer's order was dismissed by the first appellate authority.

8. The ITAT, despite recording everything, has granted the appellant an additional opportunity. The ITAT noted that in relation to the previous assessment year, the learned representative for the assessee has specifically requested for a remand. The ITAT, has in fact, indulged the appellant by granting an additional opportunity to make a proper representation before the authorities. The Assessing Officer is also directed to give the appellant proper and adequate opportunity before making a de novo assessment.

9. For the above reasons, we are surprised that the appellant should institute this appeal. We are also satisfied that this appeal involves no question of law, much less, any substantial question of law.

10. For the above reasons, we dismiss this appeal.

11. The appeal is dismissed without any order for costs.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**