

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"C" BENCH, MUMBAI**

**BEFORE SHRI. OM PRAKASH KANT, ACCOUNTANT MEMBER AND**  
**SHRI. SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA no. 4051/Mum./2024**  
(Assessment Year : 2013-2014)  
&  
**ITA no. 4049/Mum./2024**  
(Assessment Year : 2014-2015)

**Parmar Buildtech**

1, Shree Hari (Parmar) Ind 1 Estate,  
Opp. SVI School, Parekh Nagar,  
Kandivali(West)  
Mumbai-400067  
PAN-AAJFP2574P

..... Appellant

v/s

**ACIT-33(2), Mumbai**

Kautilya Bhavan, BKC,  
Bandra (E),Mumbai-400051

..... Respondent

Assessee by : Shri Satyaprakash Singh  
Revenue by : Shri. Krishnakumar Sr. DR

Date of Hearing - 25/09/2024

Date of Order - 27/09/2024

**ORDER**

**PER SANDEEP SINGH KARHAIL, J.M.**

The present appeals have been filed by the assessee challenging the separate impugned orders dated 02/07/2024 and 25/07/2024 passed u/s 250 of the Income Tax Act, 1961 [*"the Act"*] by the Ld. Commissioner of

Income Tax (Appeals), National Faceless Appeal Centre, Delhi [*Ld. CIT(A)*], for the assessment years [AY] 2013-14 & 2014-15 respectively.

2. Ld. Authorized representative [*Ld. AR*], at the outset, submitted that only one notice was issued by the Ld. CIT(A) in the year 2020 and thereafter no other notice was issued by the Ld. CIT(A) before dismissing the assessee's appeals in the year 2024. Ld. AR submitted that without affording the reasonable and adequate opportunity of hearing to the assessee, Ld. CIT(A) upheld the additions made by the Assessing Officer [*AO*] u/s 68 of the Act.

3. On the other hand, Ld. Departmental Representative submitted that the assessee did not comply with the hearing notice issued by the Ld. CIT(A), and accordingly, its appeal was decided, confirming the additions made by the AO.

4. Having considered the submissions of both sides and perused the material available on record, it is evident from the record that in the assessee's appeal for AY 2013-14, the Ld. CIT(A) issued only one notice on 27/01/2020. Similarly, in the appeal for AY 2014-15, the Ld. CIT(A) issued only one notice on 17/02/2020. Apart from the aforesaid hearing notice, it is evident from the record that no other hearing notice was issued by the Ld. CIT(A) for the next 4 years and the assessee's appeal was dismissed vide impugned orders dated 02/07/2024 and 25/07/2024 confirming the additions made by the AO.

5. From the perusal of the impugned orders, we further find that the Ld. CIT(A) has not given any adequate reasoning for sustaining the additions made by the AO u/s 68 of the Act. Accordingly, we deem it appropriate to restore the appeals to the file of the Ld. CIT(A) for *de novo* adjudication with the direction to grant reasonable and adequate opportunity of hearing to the assessee. The Ld. CIT(A) is also directed to consider the submission and evidence as may be furnished by the assessee in support of its claim. With the above directions, the impugned orders are set aside and grounds raised by the assessee in its appeals for AYs 2013-14 and 2014-15 are allowed for statistical purposes.

6. In the result, the appeals by the assessee for AYs 2013-14 and 2014-15 are allowed for statistical purposes.

Order pronounced in the open Court on 27/09/2024

**Sd/-**  
**OM PRAKASH KANT**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**SANDEEP SINGH KARHAIL**  
**JUDICIAL MEMBER**

**MUMBAI, DATED: 27/09/2024**

*Aniket Singh Rajput, (Stenographer)*

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar  
ITAT, Mumbai