

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"F" BENCH, MUMBAI**

**BEFORE SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA Nos. 35, 33 & 34/MUM/2025**

**Assessment Years : 2010-11 & 2012-13**

**Jayprakash Pannalal Gupta,**

62/B, Nanik Niwas Warden Road, Opp. Tata  
Garden, Mumbai-400026.

PAN NO. ADCPG 5487 G

..... Appellant

v/s

**DCIT- Ward 8(3)(1)**

Aayakar Bhavan, M.K. Road,  
Mumbai-400020.

..... Respondent

Assessee by : Written Submission

Revenue by : Ms. Kavitha Kaushik, Sr. DR

Date of Hearing – 27/02/2025

Date of Order – 28/02/2025

**ORDER**

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

The present appeals have been filed by the assessee challenging the separate impugned orders of even date 05/11/2024, passed under section 250 of the Income Tax Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*"], for the assessment years 2010-11 and 2012-13.

2. During the hearing, the learned Authorised Representative (“*learned AR*”) filed a written submission stating that in all the appeals, the assessee filed its submission in response to the notices issued during the appellate proceedings, however, the learned CIT(A) without considering the same dismissed the appeal filed by the assessee and upheld the addition made by the Assessing Officer. From the perusal of the record, we find that the learned CIT(A), vide impugned orders in appeal before us, in para-4.3 specifically noted that the assessee submitted the copy of affidavit from the respective companies, the copy of confirmations, the copy of ITRs, and the copy of financial statements in order to substantiate the genuineness of the transaction. However, we find that in the very next paragraph-4.4, the learned CIT(A) notes that the assessee failed to prove the genuineness of the transaction by furnishing relevant details and evidence. In the impugned order, in appeal being ITA No. 33/Mum./2025, we find that the learned CIT(A) only considered the affidavit filed by the assessee and did not take into consideration the other evidence furnished by the assessee to substantiate the transaction. Therefore, it is discernible that the various details and submissions filed by the assessee, which form part of the paper book, were not considered by the learned CIT(A) in any of the orders in appeal before us.

3. Accordingly, in view of the facts and circumstances as noted in the foregoing paragraph, we deem it appropriate to set aside the impugned orders and restore all the appeals to the file of the learned CIT(A) for *de novo* adjudication, after consideration of the submissions/details filed by the assessee. Since the matter is restored for consideration afresh, the assessee

shall be at liberty to furnish any other submission in support of its claim before the learned CIT(A). No order shall be passed without affording reasonable opportunity of hearing to the parties. Further, the assessee is directed to appear before the learned CIT(A) on all the dates of hearing as may be fixed without any default. We order accordingly. As the matter is being restored to the file of the learned CIT(A) for adjudication on merits, the other grievances raised by the assessee in the present appeals do not call for adjudication at this stage. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

4. In the result, all appeals by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 28/02/2025.

Sd/-/-

**GIRISH AGRAWAL**  
**ACCOUNTANT MEMBER**

**MUMBAI, DATED: 28/02/2025**

*Rahul Sharma, Sr. P.S.*

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.*

Sd/-

**SANDEEP SINGH KARHAIL**  
**JUDICIAL MEMBER**

By Order

Assistant Registrar  
ITAT, Mumbai