

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI RAJ KUMAR CHAUHAN (JUDICIAL MEMBER)**

**ITA Nos. 566/MUM/2025
Assessment Years: 2014-15**

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**ITA Nos. 567/MUM/2025
Assessment Years: 2015-16**

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**ITA Nos. 568/MUM/2025
Assessment Years: 2016-17**

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**ITA Nos. 569/MUM/2025
Assessment Years: 2017-18**

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**ITA Nos. 570/MUM/2025
Assessment Years: 2018-19**

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**ITA Nos. 571/MUM/2025
Assessment Years: 2019-20**

Ketan Navinchandra Shah
(Deceased) through legal heir
Mitaben Ketankumar Shah
Q-202, Panchsheel Garden
PQR CHS Ltd Mahavir Nagar,
Dahanukar Wadi, Kandivali
West,
Mumbai – 400 067

PAN NO. ANQPS 7485 Q
Appellant

Vs.

ACIT, Central Circle 8(2),
Mumbai- 400 020

Respondent

Assessee by : Mr. Mohammed Shahab Akram
Khan
Revenue by : Mr. Biswanath Das, CIT-DR



Date of Hearing : 18/03/2025
Date of pronouncement : 18/03/2025

ORDER

PER OM PRAKASH KANT, AM

The Captioned appeals filed by the assessee are directed against separate orders, all dated 29.11.2024, passed by the Ld. Commissioner of Income-tax [Appeals] [in short Ld. CIT (A)] for the Assessment year 2014-15 to assessment year 2019-20 respectively. As common grounds are involved in these appeals, therefore, same were heard together and disposed off by way of this consolidated order for sake of convenience.

2. At the outset, Ld. counsel for the assessee submitted that the assessee had already demised and being represented by his wife in the capacity of a legal heir. The Ld. counsel submitted that due to the above reason the necessary documents in support of the claim made in the return of income could not be traced and the matter could not be represented either before the AO or before the Ld. CIT (A). The ld. counsel further submitted that the assessee is willing to file necessary documents in support of its claim and appear before the lower authority if matter is restored back.



3. We have heard rival submission of the parties on the issue in dispute and perused the relevant material on record. The Ld. CIT(A) in para 3 of the impugned order for assessment year 2014-15 has recorded the opportunity provided and noncompliance on all the part of the assessee. The relevant part of impugned order is reproduced as under :

“During the course of appellate proceedings, notices u/s 250 of the Act for hearings were issued to the appellant. The details of the notices issued from time to time, during the course of present proceedings are as under –

Sr. No.	Date of Notice	Compliance Date
1	04/10/2024	08/10/2024
2	09/10/2024	18/10/2024
3	22/10/2024	01/11/2024
4	14/11/2024	25/11/2024

A notice was issued on 14/11/2024 to give final opportunity to the appellant. It was specifically mentioned in the notice that this is a final opportunity to represent the case. In case the appellant fails to comply to this notice, appeal will be decided ex-parte on the basis of facts available on record.

However, the appellant has not complied to the above mentioned notices issued. No submission and/or any documentary evidence to substantiate the grounds of appeals have been furnished.

3.2 It would be seen from the above discussion that sufficient opportunities have already been provided to the appellant. However, there has been no response from the appellant to the notices of hearing issued. The appellant failed to file any written



submissions substantiating the grounds of appeal. Even request for adjournment was not made in response to the notices issued. There is also no explanation offered as to what prevented the appellant from filing written submissions and relevant details, despite being granted opportunities. Thus, from the conduct of the appellant during appellate proceedings, it is evident that the appellant is not interested in pursuing the appeal beyond filing it. Under the circumstances, there is no point in keeping the appeal pending for want of appellant's compliance. Accordingly, I proceed to decide the appeal on the basis of facts/material available on record."

4. In view of the submission of the ld. counsel for the assessee, we are of the opinion that there was a reasonable and sufficient cause for noncompliance before the ld. CIT(A), therefore, in the interest of substantive justice, we feel it appropriate to set aside the order of the Ld. CIT(A) and restore the matter back file of the assessing officer for de-novo consideration.

5. The facts and circumstances in all the appeals being identical the grounds raised in all the appeal are accordingly allowed for statistical purposes.

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 18/03/2025.

**Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER**

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

Mumbai;
Dated: 18/03/2025
Disha Raut



Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai