

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH MUMBAI**

**BEFORE HON’BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No. 2339/Mum/2025  
(Assessment Year: 2018-19)**

Cellpap India Pvt Ltd 602, Vishwa Nanak, ICT Link Road, Chakala, Andheri East, Mumbai.	Vs.	ITO – 19(2)(1) 601A, Aaykar Bhavan MK Road, New Marine Lines, Mumbai
PAN/GIR No. AABCC7103J		
(Applicant)		(Respondent)

Assessee by	Shri Shashank Mehta
Revenue by	Mr. Virabhadra S. Mahajan, Sr. DR

Date of Hearing	02.07.2025
Date of Pronouncement	22.07.2025

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order dt. 22.02.2024 passed u/s 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2018-19.

2. At the very outset, we noticed that the appeal of the assessee was dismissed by Ld. CIT(A) by holding that the assessee has not responded to the deficiency letters issued to the appellant and has failed to file any response.

Further the grounds of appeal have also not been appended even after availing sufficient opportunities by the assessee, thus the appeal was dismissed in view of the provisions of Sec. 249(4) of the Act as the same was not found to be maintainable.

3. However, Ld. AR appearing before us submitted that Ld. CIT(A) has rejected the appeal of the assessee in violation of the law as the assessee had fully complied with the directions of authorities and had already appended Form -35. It was also submitted that the appeal of the assessee was dismissed in *limine* by not considering the submissions and additional evidences filed by the assessee Under Rule. 46A of the Income Tax Rules along with Form - 35 itself, the copies of which have been placed on record before us.

4. Be that as it may, considering the submissions of both the parties, we found that the submissions and counter submissions raised by the respective parties needs further verification. Thus, in our view the matter deserve to be restored back to the file of Ld. CIT(A) to verify and confirmation as to whether the assessee had in fact filed its Form -35, submissions, application for additional evidences under Rule 46A of the Income Tax Rules along with grounds of appeal and in case it is found that assessee had in fact complied with all the directions and

had removed deficiencies then in that eventuality decided the same on merits and in case it is found that assessee has not complied with any of the notices for removing deficiencies then in that eventuality one more opportunity be given to the assessee subject to cost of Rs. 5,000/- to be paid by the assessee in Prime Minister's Relief Fund. Thereafter Ld. CIT(A) is directed to adjudicate the appeal filed by the assessee on merits after providing opportunity of hearing to the parties. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

5. Before parting, we make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22.07.2025

Sd/-

**(PRABHASH SHANKAR)**  
**ACCOUNTANT MEMBER**

Sd/-

**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 22/07/2025

KRK, PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई/ ITAT, Mumbai