

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

**BEFORE HON’BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
HON’BLE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**ITA Nos. 2890, 2891 & 2892/Mum/2025
(A.Ys: 2019-20, 2020-21 & 2021-22)**

Rushabh Pankaj Savla 322, 323, Swastik Disa corporate LBT Marg, Opp Shreyas Cinema, Ghatkopar (W), Mumbai – 400086.	Vs.	DCIT, Circle – 5(2) Kautilya Bhavan, BKC, G Block, Bandra (E), Mumbai – 400051.
PAN/GIR No. BZHPS0731D		
(Applicant)		(Respondent)

Assessee by	Shri Chintan Shah
Revenue by	Shri Pravin Chavan, Sr. DR

Date of Hearing	23.06.2025
Date of Pronouncement	24.07.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present three appeals have been filed by the assessee challenging the impugned order dt. 28.02.2025 passed u/s 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment years 2019-20, 2020-21 & 2021-22.

2. Since all the issues involved in these three appeals are common and identical, therefore, they have been

clubbed, heard together and consolidated order is being passed for the sake of convenience and brevity. We shall take ITA No. 2890/Mum/2025, A.Y 2019-20 as lead case and facts narrated therein.

ITA No. 2890/Mum/2025, A.Y 2019-20

3. At the very outset, we noticed that assessee was *ex parte* before Ld. CIT(A). In this regard Ld. AR explained the circumstances before the bench that there was '*sufficient cause*' which prevented the assessee to represent properly before Ld. CIT(A). On the other hand DR relied upon the orders passed by the revenue authorities.

4. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee. Since there was none cooperation on behalf of the assessee during the proceedings before the revenue authorities

therefore a cost of Rs. 2,000/- is imposed upon the assessee which shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before AO within 30 days from the date of receipt of this order. 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.

ITA Nos. 2891 & 2892/Mum/2025, 2020-21 & 2021-22

7. As the facts and circumstances in these appeals are identical to ITA No 2890/Mum/2025 for the A.Y 2019-20 (except variance in figures) and the decision rendered in above paragraph would apply *mutatis mutandis* for these appeals also. Accordingly, the grounds of appeal of the present appeals also stands allowed for statistical purposes.

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

Order pronounced in the open court on 24.07.2025.

Sd/-

Sd/-

(OM PRAKASH KANT)
ACCOUNTANT MEMBER

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 24/07/2025

KRK, Sr. 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