

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.462/NAG/2024
Assessment Year: 2014-15**

M/s. Monopoly Carriers & Cargo Pvt. Ltd., Honey Indra Tower, Gangabai Ghat Road, Shashtri Nagar Square, Nagpur, Maharashtra - 440 008 PAN: AADCM1309G	Vs.	ACIT-Circle 4, Aaykar Bhawan, BSNL Building, Seminary Hills, Nagpur Maharashtra - 440001
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Naresh Jakhotia, Ld. C.A.
Revenue by : Shri Abhay Y. Marathe, Ld. Sr. D.R.

Date of Hearing : 26.06.2025
Date of Pronouncement : 29.08.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 17.05.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2014-15.

2. In the instant case, vide assessment order dated 20.12.2016 u/s 143(3) of the Act, various additions have been made by the

Assessing Officer (AO) against which the Assessee though preferred first appeal before the Ld. Commissioner, however, despite of affording 5 opportunities, except seeking adjournment on two occasions, eventually made no compliance and therefore in the constrained circumstances, the Ld. Commissioner dismissed the appeal of the Assessee by affirming the additions of Rs.77,964/- on account of festival and Pooja expenses, Rs.17,000/- being expenses incurred, Rs.56,000/- on account of service tax penalty debited being penal in nature, Rs.21,000/- as commission paid to property dealer being disallowed u/s 40A(3) of the Act and Rs.3,92,336/- on account of delayed payment of TDS. This Court observe that though the conduct of the Assessee seems to be non-compliant, however, it is a fact that the Ld. Commissioner fixed the case for hearing on two occasions during Covid-19 period when the entire Nation was on hold and it is a fact that the Assessee had filed appeal on 25.01.2017, but the same was taken into consideration after a gap of 4 years on 11.01.2021 during Covid-19 period and thereafter on subsequent dates and ultimately decided on 17.05.2023. It is also a fact that in the absence of relevant documents and submissions which the Assessee could not file, the issues involved also remained to be adjudicated in its right perspective and proper manner by the Ld. Commissioner. Thus, considering the peculiar facts and circumstances in totality for just and proper decision the case , fair play and substantial justice, this Court is inclined to remand the instant case to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee. Thus, the case is accordingly remanded to the file of Ld. Commissioner in the said terms.

4. In the result, the Assessee's appeal is allowed for statistical purposes.

Order is pronounced on dated 29th August, 2025, as per section 34{5} of the Income-Tax (Appellate Tribunal) Rules, 1963.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.