

IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
AND
SHRI ARUN KHODPIA (ACCOUNTANT MEMBER)

I.T.A. No. 2498/Mum/2025
Assessment Year: 2018-19
&
I.T.A. No. 3325/Mum/2025
Assessment Year: 2018-19

Drive Finance & Investment Private Limited 2 nd Floor, Raaj Chamber, R K Paramhands Marg, Near Andheri Subway, Andheri(East), Mumbai- 400069 PAN: AAACD4174F (Appellant)	Vs.	Income Tax Officer National e- Assessment Centre, Delhi, New Delhi - 110001 (Respondent)
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Appellant by	Shri Yogesh Jojode
Respondent by	Shri Umashankar Prasad, CIT D.R.

Date of Hearing	25.08.2025
Date of Pronouncement	29.08.2025

ORDER

Per Bench :

The present quantum appeal and penalty appeal arises out of orders dated 03/02/2025 and 12/03/2025 respectively for assessment year 2018-19.

2. At outset the Ld.AR submitted that, the order passed by the Ld.CIT(A) is an ex-parte order. It is submitted that, the assessee wish to furnish additional evidences in the form of paper book to support its claim.

2.1 On the contrary, the Ld.DR submitted that several notices were issued to the assessee by the Ld.AO to the email ID reflecting on the portal. However, the assessee did not attend assessment proceedings and assessment order was passed u/s.144 of the Act. Subsequently assessee filed appeal before the Ld.CIT(A) and multiple notices were issued. The assessee did not respond to those except for notice dated 17/06/2024, by filing letter of adjournment. Considering the request the matter was fixed on 01/07/2024 and assessee failed to appear. Thus impugned order was passed on 16/09/2024 submitted that, sufficient opportunity was granted to the assessee. However, assessee choose not to appear before the Ld. CIT(A) to substantiate its claim. The Ld.DR thus emphasised that the order passed by the Ld.CIT(A) is to be upheld.

We have perused the submissions advance by both sides in the light of record placed before us.

3. The Ld.AR submitted that the assessee may be granted an opportunity of being heard. It is submitted that, the assessee was in the process of collecting all the evidences and in respect of addition made and thus could not appear in respect of notices

issued on 17/06/2024 and 16/12/2024. In our opinion, substantial justice must be picked against technicalities. And an interpretation that alludes substantive justice is not to be followed. Accordingly, in the interest of justice we remit the issue raised by the assessee in the quantum appeal back to the Ld.CIT(A) for necessary verification in the light of the records/evidences filed by the assessee.

3.1 As we have remitted the quantum appeal to the Ld.CIT(A) the penalty appeal u/s.271AAC also has to be remitted. The Ld.CIT(A) is directed to pass detailed order on merits after due verification. The assessee is directed to file all information/data in respect of its claim and to respond diligently to the notice issued. In the event assessee do not appear, the Ld.CIT(A) is directed to consider the claim in accordance with law.

Accordingly the grounds raised by the assessee in both the appeals stands partly allowed for statistical purposes.

In the result the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 29/08/2025

Sd/-

(ARUN KHODPIA)
Accountant Member

Sd/-

(BEENA PILLAI)
Judicial Member

Mumbai:
Dated: 29/08/2025
Poonam Mirashi,
Stenographer

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent

- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)
ITAT, Mumbai