

**IN THE INCOME-TAX APPELLATE TRIBUNAL "F" BENCH,
MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA3332/MUM/2025
(A.Y. 2013-14)**

Mairu Impex Pvt. Ltd., 1/10, Gandhi Niwas CHS Ltd 79, Khadilkar Road, Mumbai -400 004, Maharashtra	v/s. बनाम	Income Tax Officer, Ward - 5(2)(1), 5 th Floor, AaykarBhawan, Maharishi Karve Road, Mumbai- 400020, Maharashtra
स्थायी लेखा सं./जीआइआर सं./ PAN/GIR No: AAGCM2229Q		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

Appellant by :	Ms. DinkleHariya – Advocate
Respondent by :	Ms. Kavitha Kaushik (Sr. DR)

Date of Hearing	26.08.2025
Date of Pronouncement	09.09.2025

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

This appeal is directed against the order dated 12.03.2025 passed by the NFAC, for A.Y. 2013-14, arising out of the reassessment framed under section 147 read with section 144 of the Act.

2. It was brought to our notice that the impugned appellate order has been passed ex-parte. The notices of hearing were admittedly sent to an incorrect e-mail address, and the assessee was unaware of any intimation on the ITBA portal. Thus, the assessee was deprived of a fair and reasonable opportunity of being heard.

3. The grounds of appeal further reveal that the assessee has challenged both the validity of the proceedings under section 148 and, on merits, the addition of ₹1,33,50,000/- on account of alleged non-genuine transactions. The assessment itself had also been concluded ex-parte, with only partial replies available on record. Hence, both the assessment as well as the appellate orders stand vitiated for want of due opportunity, contrary to the settled principles of natural justice.

4. In the larger interest of justice, we therefore set aside the orders of the authorities below and restore the matter to the file of the Assessing Officer. He shall re-examine the validity of the reassessment as well as the additions on merits, after affording adequate and effective opportunity of hearing. The assessee, in turn, shall cooperate fully and ensure due compliance with the notices issued.

5. In the result, the appeal is treated as allowed for statistical purposes.

Order pronounced in the open court on 9th September 2025.

Sd/-
(PRABHASH SHANKAR)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Place: मुंबई/Mumbai

दिनांक /Date. 09.09.2025

Lubhna Shaikh / Steno

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR,
ITAT, Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT,
Bench, Mumbai.