

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "J(SMC)" Bench, Mumbai.

Before Shri Rahul Chaudhary (JM) &
Shri Omkareshwar Chidara (AM)

ITA No. 3682/MUM/2025 (Assessment Year : 2013-14)

Affable Fisheries Pvt. Limited Kantilal Mension, V.M. Road Vile Parle West Mumbai-400 056.	Vs.	DCIT 1(1)(1) Room No. 533 Aayakar Bhavan M.K. Road Mumbai-400 020.
PAN : AAACA9733H		
Appellant		Respondent

Assessee by	:	Shri Satyaprakash Singh
Revenue by	:	Shri Aditya M. Rai
Date of Hearing	:	09/09/2025
Date of pronouncement	:	25/09/2025

ORDER

Per Omkareshwar Chidara (AM) :-

In the above cited appeal, the appellant challenged the additions made by Ld. AO relating to 'income from house property' and 'income from interest'. The appellant did not file the Return of Income and the Revenue has information in its possession that the appellant received rental income from certain Companies to the extent of Rs. 67 lakhs as per the 26AS statement of appellant.

2. In view of the same, the Revenue issued notice to this appellant as the Return of Income was not filed. The Ld. AO issued five notices including one show-cause notice and still there was no response. Hence, the Ld. AO proceeded to assess the income as per provisions of Income Tax Act and completed the assessment under section 147 read with section 144 of I.T. Act.

3. Aggrieved by the additions made by Ld. AO, the appellant filed an appeal before Ld. CIT(A) on 29.6.2023. From the order of Ld. CIT(A), it is observed that five opportunities were given to appellant to explain as to why

the additions made by Ld. AO should not be confirmed. For three messages by 2-mail, the appellant responded and filed adjournment letters. From the fourth message of Ld. CIT(A), part information was filed and again requested for adjournment to submit remaining information. For the final show-cause notice/message on 21.3.2025, the appellant did not file reply and hence Ld. CIT(A) confirmed the addition and appellant's appeal was dismissed, vide his order dated 28.3.2025.

4. On the order of Ld. CIT(A), the appellant filed an appeal before ITAT stating that all the additions made by Ld. AO should be deleted. On the date of hearing, the Ld. AR of the appellant has stated that all the required details were filed on 24.12.2024 and the related screen shot of system generated letter was submitted to the Bench and the same was not perused by Ld. CIT(A).

5. The Ld. DR relied on the orders of lower authorities.

6. Heard both sides. From the evidence filed by the Ld. AR of the appellant before the Bench, prima facie it appears certain written submissions were made before Ld. CIT(A) on 24.12.2024 with "full" details required by Ld. CIT(A). The order of Ld. CIT(A) did not deal with these submissions while dismissing the appeal of appellant. In view of the same, Ld. CIT(A) is directed to take into consideration all these submissions and pass an order afresh after giving a reasonable opportunity. With these observations, the file/issue are remitted to the file of Ld. CIT(A).

7. The appeal of appellant is allowed for statistical purposes.

Order pronounced in the open Court on 25/09/2025.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

PS

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai