

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT  
AND  
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

<b>ITA No. 1531/Bang/2025</b>
<b>Assessment Year : 2018-19</b>

Shri Mohammed Waseem, No. 195, 5 <sup>th</sup> Block, 1 <sup>st</sup> Stage, HBR Layout, Bangalore – 560 043. <b>PAN: AAUPW0919J</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 6(2)(1), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Nadeem Lasani, CA
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	12-11-2025
Date of Pronouncement	:	13-11-2025

**ORDER**

**PER SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

The assessee has filed the present appeal against the impugned order dated 12.06.2025, passed under section 250 of the Income Tax Act, 1961 (“*the Act*”) by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [“*learned CIT(A)*”], which in turn arose from the order passed under section 143(3) read with section 143(3A) and section 143(3B), for the assessment year 2018-19.

**2.** In this appeal, the assessee has raised the following grounds: -

*"This Appellant respectfully submits this Appeal against the Order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeals Centre (NFAC), Delhi, dated 12th June 2025, for the Assessment Year 2018-2019, on the following among other grounds :*

*1. That the order passed by the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi, is opposed to law, facts, and circumstances of the case.*

*2. That the Ld. Commissioner of Income Tax (Appeals), erred in confirming the Order passed by the Ld. Assessing Officer under section 144 of the Income Tax Act, 1961, without properly appreciating the facts and evidences placed on record.*

*3. The Appellant craves the permission to add, alter, amend or delete any of the above Grounds of Appeal before or at the time of hearing."*

**3.** We have considered the submissions of both sides and perused the material available on record. In the present case, at the outset, it is evident that the learned CIT(A) has passed the order ex parte due to the non-appearance of/on behalf of the assessee. Now in the appeal before us, the assessee is duly represented by the learned AR and wishes to pursue the litigation against the addition made by the AO. Therefore, in view of the above, we are of the considered opinion that, in the interest of justice, the assessee be hereby granted one more opportunity to represent its case on merits before the learned CIT(A). Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the learned CIT(A) for *de novo* adjudication of the appeal on merits, after considering all the details/submissions as may be filed by the assessee. Needless to mention, no order shall be passed without affording a reasonable and adequate opportunity of hearing to the parties. Further, the assessee is directed to furnish/update his Email address in the records before the learned CIT(A) so that the hearing

notice(s) are sent to the operational email address. Thus, the assessee is directed to appear before the learned CIT(A) on all dates of hearing as may be fixed without any default. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

**4.** In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 13<sup>th</sup> November, 2025.

Sd/-  
(PRASHANT MAHARISHI)  
Vice President

Sd/-  
(SANDEEP SINGH KARHAIL)  
Judicial Member

Bangalore,  
Dated, the 13<sup>th</sup> November, 2025.  
/MS /

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|---------------|------------------------|
| 1. Appellant  | 2. Respondent          |
| 3. CIT        | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A)              |

By order

Assistant Registrar,  
ITAT, Bangalore