

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.5573/Mum/2025
(Assessment Year :2018-19)**

Bhinmal Contractors Property & Land Developers Pvt. Ltd. 47/49, Office No.9 1 st Floor, 1 st Pathan Street Mumbai- 400 004	Vs.	DCIT 5.1.1. Mumbai
PAN/GIR No.AAFCB4536C		
(Appellant)	..	(Respondent)

Assessee by	Ms. Riddhisha Jain, Virtually appeared
Revenue by	Shri Leyaqt Ali Aafaqui, Sr. AR
Date of Hearing	12/11/2025
Date of Pronouncement	13/11/2025

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

This appeal has been filed by the assessee against the order dated 30 July 2025 passed by the National Faceless Appeal Centre, Delhi, arising from the assessment framed under section 143(3) for Assessment Year 2018-19.

2. The grievance of the assessee is that the learned CIT(A) has passed the impugned order *ex parte*. During the course of hearing, the learned Counsel submitted that she was the

authorised representative for the assessee before the learned CIT(A). However, she could not attend the hearings since she was on maternity leave and, as a result, the matter was decided in her absence. It was therefore submitted that the appeal may be restored to the file of the learned CIT(A) for adjudication on merits after granting an effective opportunity.

3. We have considered the submissions of the parties and have also perused the material on record. The impugned order shows that the learned CIT(A) has disposed of the appeal ex parte without examining the issues on merits. In the interest of natural justice and fair play, we consider it appropriate to restore the matter to the file of the learned CIT(A) with a direction to decide the issues afresh in accordance with law after providing due and reasonable opportunity of being heard to the assessee.

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

Order pronounced on 13th November, 2025.

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Mumbai; Dated 13/11/2025
KARUNA, sr.ps

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai