

IN THE INCOME TAX APPELLATE TRIBUNAL

"B" BENCH, MUMBAI

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.6075/MUM/2025
(Assessment Year 2018-19)

Nolash Joseph Julio Felix Noronha,

United Family Welfare, Trust Building 297 A,
Bellasis Road, Mumbai Central,
Mumbai – 400008
PAN : ADZPN0769M

..... Appellant

v/s

Income Tax Officer, Ward – 25(3)(1),

Kautilya Bhavan, BKC,
Mumbai

..... Respondent

Assessee by : Shri Prateek Jain

Revenue by : Shri Layaqat Ali Aafaqui, Sr. DR

Date of Hearing – 25/11/2025

Date of Order - 27/11/2025

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The assessee has filed the present appeal against the impugned order dated 01/07/2025, passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Additional/Joint Commissioner of Income Tax (Appeals)-2, Gurugram, [*"learned Addl./Joint CIT(A)"*], for the assessment year 2018-19.

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

"The following grounds of appeal are without prejudice to one other: -

1. On the facts and circumstances of the appellant's case and in law, the Id. CIT(A) erred in confirming the action of Id.AO in passing order under section 250 of the Act without affording effective opportunity of being heard.

2. On the facts and circumstances of the appellant's case and in law, the Id. CIT(A) erred in confirming the action of Id.AO in not allowing the tax relief u/s 90/90A of the Income Tax Act, 1961, ignoring the fact that appellant had duly filed Form 67.

3. On the facts and circumstances of the appellant's case and in law, the Id. CIT(A) erred in confirming the action of Id.AO in not allowing the tax relief u/s 90/90A of the Act, amounting to Rs.1,78,158/-."

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 Addl./Joint 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) / learned Addl./Joint 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) / learned Addl./Joint 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) / learned Addl./Joint 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) / learned Addl./Joint 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 27/11/2025

**Sd/-
OM PRAKASH KANT
ACCOUNTANT MEMBER**

**Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER**

MUMBAI, DATED: 27/11/2025

Prabhat

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai