

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
HON'BLE PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.4426/Mum/2025
(Assessment Year: 2016-17)**

Doshi Enterprises C-7, Anandi Villa, Mirani Nagar, G.G. Road, Mulund (West), Mumbai- 400 080	Vs.	ITO, Ward 41(2)(1) Kautilya Bhavan, Mumbai- 400051
PAN/GIR No. AAJFD0770H		
(Applicant)		(Respondent)

Assessee by	Shri. Suchek Anchaliya
Revenue by	Shri. Umashankar Prasad, CIT-DR.

Date of Hearing	15.10.2025
Date of Pronouncement	02.12.2025

अदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 27.06.2025 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2016-17.

2. At the very outset, we noticed that assessee was ex-parte before Ld. CIT(A). However assessee has moved an application for leading additional grounds before us and the contents of the same are reproduced herein below:

1. Additional Ground No. 01

On the facts and circumstances of the case and in law, the Ld. A.O. erred in issuing notice u/s 148 of the Act dated 20.04.2023 vide DIN ITBA/AST/S/148_1/2023-24/1052240010(1) for impugned A.Y. 2016-17, disregarding the fact that the said notice was issued beyond 6 years from end of relevant assessment year i.e. 31.03.2023 and therefore, it is barred by limitation in view of first proviso to section 149(1) of the Act.

Additional Ground No. 02

On the facts and in the circumstances of the case and in law, the Ld. A.O. erred in passing the order u/s 148A(d) of the Act and issuing the notice under section 148 of the Act without valid prior approval of specified authority u/s 151 of the Act, disregarding the fact that the alleged sanction granted u/s 151 of the Act by PCCIT, Mumbai did not bear any signature (whether digital or manual) of the specified authority and therefore, the same was invalid..

4. After having heard the counsels for both the parties, we found that the same are legal in nature and it goes to the roots of the case, therefore while following the principles laid down in the decision of Hon'ble Supreme Court in the case of **The Jute Corporation India Ltd., Vs. CIT, 187 ITR 688** and **The NTPC Vs. CIT, 229 ITR 383** and also considering the facts of the present case, we allow the application for raising the additional ground and consequently the said ground are admitted to be heard on merits.

5. Since assessee was ex-parte before Ld. CIT(A) and we have admitted the additional grounds therefore in our view, the interest of justice would be met only if the matter is the restored back to the file of Ld. CIT(A) for deciding these legal ground and other grounds afresh after consulting and verifying

the assessment records, needless to mention after providing opportunity of hearing to the assessee. Thus, keeping in view the above factual position, the present appeal of the assessee is restored to the file of Ld. CIT(A) for adjudicating, the same afresh on merits by providing opportunity of hearing to the parties. The Ld. CIT(A) shall be at liberty to call for any other document from the parties or to call for remand report.

6. Before parting, we make it clear that our decision to restore the matter back to the file of Ld. CIT(A) shall in no way be construed, as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

7. Since we have restored the additional grounds raised by the assessee to the file of Ld. CIT(A) for decision on merits therefore other grounds raised by the assessee are also restored back. As the outcome of the decision of the additional grounds would have bearing on the other grounds as well.

8. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 02.12.2025

Sd/-

(PRABHASH SHANKAR)
ACCOUNTANT MEMBER

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 02/12/2025
KRK, Sr. PS.

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai