

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

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No. 6348/Mum/2025
(Assessment Year: 2010-11)**

Vinit Vijay Kumar (Erstwhile director of Temptation Foods Ltd.) 35, Shreyas, 180 Madam Cama Road, Nariman Point, Mumbai – 400020.	Vs.	ACIT (TDS) – 3(1) 10 th Floor, Smt. KG Mittal Ayurvedi Hospital Bldg, Charni Road, Mumbai
PAN/GIR No. AABCT1689A		
(Applicant)		(Respondent)

Assessee by	Shri Dharmesh Shah, A/w Mitali Parekh
Revenue by	Ms. Kavitha Kaushik , Sr. DR

Date of Hearing	03.12.2025
Date of Pronouncement	04.12.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order dt. 21.08.2025 passed under section 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2010-11.

2. At the outset, we noticed that vide impugned order dated 21.08.2025 Ld. CIT(A) has dismissed the appeal

filed by the assessee on the ground that there was a defect in Form No. 35.

3. Ld. AR appearing on behalf of the assessee submitted that no adequate opportunity was granted to the assessee before passing the impugned order.

4. Be that as it may, without going into the merits of the issues raised by the assessee, we are of the view that matter needs to be restored to the file of Ld. CIT(A) with a direction to provide adequate opportunity of hearing before deciding the matter afresh, thus we order accordingly and shall remain cooperative during the course of proceedings.

5. Before parting, we make it clear that our decision to restore the matter back to the file of the 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.

6 In the result the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 04.12.2025

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 04/12/2025

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.

आदेशानुसार/BY ORDER,

सत्यापित प्रति //True Copy//

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