

IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

ITA No.1289/Mum/2025
(Assessment Year: 2018-19)

Goldman Tapes Private Limited 510, Marathon Max Mulund Goregaon Link Road, Mulund – 400 080	Vs.	Income Tax Officer Mumbai-421 303
PAN/GIR No. AAACC 6922 C		
(Appellant)	:	(Respondent)
Appellant by	:	Shri Tanmay Milind Phadke
Respondent by	:	Shri Arun Kanti Datta
Date of Hearing	:	11.12.2025
Date of Pronouncement	:	16.12.2025

ORDER

Per Saktijit Dey, Vice President:

This is an appeal by the assessee against the order dated 27.12.2024, passed by National Faceless Appeal Centre (NFAC for short), Delhi for the assessment year (A.Y.) 2018-19.

2. We have considered rival submissions and perused the materials available on record. The primary grievance of the assessee is on lack of opportunity being granted by the first appellate authority for presenting the case on merits.

3. Briefly stated, the assessee is a resident corporate entity. For the assessment year under dispute, based on certain information available in the INSIGHT portal, the Assessing Officer (A.O. for short) found that income chargeable to tax in the assessment year under dispute has escaped assessment. Accordingly, he reopened the assessment u/s. 147 of the Act. Ultimately, he completed the assessment u/s. 147 r.w.s. 144 r.w.s. 144B of the Act vide order dated 26.03.2023, determining the total income at Rs.1,80,23,124/- after making

couple of additions on account of cash deposit in bank account and variation on account of suppressed gross profit.

4. Against the assessment so completed, the assessee filed an appeal before the first appellate authority.

5. The appeal was filed with some delay. Though the first appellate authority condoned the delay and admitted the appeal for adjudication on merits, however, he sustained the additions made by the A.O.

6. Before us, ld. Counsel for the assessee had submitted that in the faceless proceeding, the assessee had merely made submissions regarding condonation of delay and has not made any submissions on merits, carrying an impression that only after the delay is condoned and appeal is admitted, the assessee is required to make submissions on merits. Thus, he submitted, since the assessee did not get any opportunity to make submissions on merits, to contest the additions, matter may be restored back to the first appellate authority for enabling the assessee to make submissions on merits and, thereafter, the appeal can be adjudicated based on the submissions made by the assessee.

7. The ld. Departmental Representative (ld. DR for short) relied upon the observations of the first appellate authority.

8. Having considered rival submissions and perused materials on record, we found merit in the submissions of ld. AR that the assessee did not get fair opportunity to make submissions on merits, may be due to the fact that it was carrying the impression that only after delay is condoned and appeal is admitted, submissions were required to be made on merits. Thus, in our view, the assessee deserves an opportunity to make submissions on

merits, which it was deprived of when the matter was taken up for hearing by the first appellate authority. Since, the first appellate authority has condoned the delay and admitted the appeal for adjudication on merits, we are inclined to restore the matter back to his file for *de novo* adjudication of the appeal on merits, after providing due and reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purpose.

9. In the result, the appeal is allowed for statistical purpose.

Order pronounced in the open court on 16.12.2025

Sd/-
(Jagadish)
Accountant Member

Sd/-
(Saktijit Dey)
Vice President

Mumbai; Dated : 16.12.2025

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai