

**IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, MUMBAI**

**SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.4811/MUM/2025
(Assessment Year: 2014-2015)**

**ITA No.4812/MUM/2025
(Assessment Year: 2014-2015)**

Reliable Enterprises

C/o. Crystal Developers, Shop No.12,
Sunshine Park, Achole Road, Near Railway Station
Nallasopara East, 401209, Maharashtra
[PAN:AANFR3143A]

..... **Appellant**

**The Income Tax Officer,
Ward 4(1), Thane**

Quereshi Mansion, Gokhale Road,
Thane - 411037. Maharashtra

Vs

..... **Respondent**

Appearance

For the Appellant/Assessee : Ms. Sakina Amreliwala
For the Respondent/Department : Shri Annavarani Kosuri

Date

Conclusion of hearing : 08.01.2026
Pronouncement of order : 09.01.2026

ORDER

Per Rahul Chaudhary, Judicial Member:

1. These are two appeals preferred by the Assessee for the Assessment Year 2014-2015.
2. ITA No.4811/Mum/2025 pertains to the quantum proceedings. The Assessee has challenged the order, dated 28/05/2025, passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'the **CIT(A)**'] whereby the Ld. CIT(A) had dismissed the appeal against the Assessment Order, dated 10/12/2019, passed under Section 144 read with Section 147 of the Income Tax Act, 1961 [hereinafter referred to as 'the **Act**'] for the Assessment Year 2014-2015.
3. ITA No.4812/Mum/2025 pertains to the penalty proceedings. The

Assessee has challenged the order, dated 28/05/2025, passed by the Ld. CIT(A) whereby the appeal preferred by the Assessee against the Penalty Order, dated 31/01/2022, passed under Section 271(1)(c) of the Act for the Assessment Year 2014-2015 was dismissed.

ITA No.4811/Mum/2025

4. We would first take up ITA No.4811/Mum/2025 pertaining to the quantum proceedings for the Assessment Year 2014-2015. When this appeal was taken up for hearing the Learned Authorized Representative for Assessee pressed into service Ground No.7 raised in the appeal which reads as under:

"7. The learned CIT(Appeals) has erred in dismissing assessee's appeal without affording adequate opportunity of being heard and also without considering assessee's submissions."

5. The Learned Authorized Representative for the Assessee took us through the impugned order passed by the Learned CIT(A), and submitted that the Assessee had filed submissions along with supporting documents before the Learned CIT(A). However, the appeal preferred by the Assessee was dismissed without considering the same. In this regard reliance was placed by the Learned Authorized Representative on online submissions filed during the appellate proceedings before the Learned CIT(A) on 02/02/2024 vide Acknowledgment No.929214211020224.
6. Per contra, the Learned Departmental Representative supported the order passed by Learned CIT(A).
7. On perusal of the material on record, we find that the averments made by the Learned Authorized Representative for the Assessee are factually correct. The Learned CIT(A) had disposed off the appeal preferred by the Assessee against the Assessment Order without considering the submissions and supporting documents filed by the Assessee on 02/02/2024 vide Acknowledgment No.929214211020224. The order passed by the Learned CIT(A) does

not contain any reference to the aforesaid submissions. Therefore, accepting the contention of the Assessee, we set aside the impugned order, dated 28/05/2025, passed by the Learned CIT(A) with the direction to adjudicate afresh the appeal filed by the Assessee along with applications (if any) as per law after granting the Assessee a reasonable opportunity of being heard. Accordingly, Ground No.7 raised by the Assessee is allowed and all the other grounds raised by the Assessee are dismissed as having rendered infructuous at this stage.

8. In result, the appeal preferred by the Assessee is treated as allowed for statistical purposes.

ITA No.4812/Mum/2025

9. Next, we would take up ITA No.4812/Mum/2025 pertaining to the penalty proceedings for the Assessment Year 2014-2015.

10. When the appeal was taken up for hearing the Learned Authorized Representative for Assessee pressed into service Ground No.3 raised in the appeal which reads as under:

"3. The learned CIT(Appeals) has erred in dismissing assessee's appeal without affording adequate opportunity of being heard and also without considering assessee's submissions."

11. We have heard both the sides on Ground No.3.
12. On perusal of record we find that the Learned CIT(A) had dismissed the appeal preferred by the Assessee against the Penalty Order for the Assessment Year 2014-2015 without taking into consideration the submissions filed by the Assessee on 02/09/2022 vide Acknowledgment No.465938911020922. We also note that the Learned CIT(A) has rejected application seeking condonation of delay without considering the explanation offered by the Assessee in Memorandum of Appeal in Form 35 filed by the Assessee. The explanation provided has been rejected by the Learned CIT(A) as 'not

satisfactory' without making any reference to the explanation offered and/or providing any further opportunity to the Assessee to explain the reasons for delay.

13. Further, while disposing off ITA No.4811/Mum/2025 hereinabove we have set aside the Order passed by the Learned CIT(A) dismissing the appeal preferred by the Assessee against the Assessment Order, dated 10/12/2019, in respect of quantum additions made for the Assessment Year 2014-2015. The present appeal pertains to levy of penalty under Section 271(1)(c) of the Act pursuant to the additions made by the Assessing Officer vide the aforesaid Assessment Order, dated 10/12/2019 for the Assessment Year 2014-2015.
14. In view of the above, we deem it appropriate to set-aside the impugned Order, dated 28/05/2025, passed by the Learned CIT(A) confirming the levy of penalty under Section 271(1)(c) of the Act. The Learned CIT(A) is directed to adjudicate the applications seeking condonation of delay and the appeal afresh as per law after granting the Assessee a reasonable opportunity of being heard. Accordingly, Ground No.3 raised by the Assessee is allowed and all the other grounds raised by the Assessee are dismissed as having been rendered infructuous at this stage.
15. In result, the appeal preferred by the Assessee is treated as allowed for statistical purposes.
16. In conclusion, both the appeals preferred by the Assessee are treated as allowed for statistical purposes.

Order pronounced on 09.01.2026.

Sd/-
(Vikram Singh Yadav)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated :09.01.2026
Milan,LDC

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि ,आयकर अपीलीय अधिकरण ,मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai