

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH MUMBAI**

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

**ITA No. 4296/Mum/2025
(Assessment Year: 2018-19)**

Rajan Pradeepkumar Debey E/11, Flat No. 002, Deshmukh Home Bldg, Tata Power House, Tata Power Lane, Dombivli (E), 421201	Vs.	ITO – 3(2) Rani Mansion, Murbad Road, Kalyan – 421301
PAN/GIR No. BBZPD9784K		
(Applicant)		(Respondent)

Assessee by	Shri Bhavik Chheda
Revenue by	Shri Umashankar Prasad, CIT. DR

Date of Hearing	09.09.2025
Date of Pronouncement	31.10.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order dt. 06.06.2025 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 2018-19.

2. At the very outset, we noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR explained the

circumstances before the bench that there was 'sufficient cause' which prevented the assessee to represent properly before Ld. CIT(A), in this regard assessee has filed an affidavit which is reproduced herein below:

Vikrant C. Patil, currently having office at 2nd Floor, Damodar Niwas Building, Shivaji Nagar, Thane 400 602 do solemnly state as under:

1. I say that I am a Tax Consultant and I run the concern named 'Saish Enterprises'. Mr. Rajan Pradeepkumar Dubey approached me regarding his income tax proceedings. However, as I have good relations with Mr. Haresh Joshi, Chartered Accountant who regularly looks after such proceedings, I instructed Mr. Haresh to represent Mr. Rajan in his income tax appeal related matters for several Assessment Years and one of them being the Assessment Year 2018 -19.

2. I say that Mr. Rajan was not fully conversant or equipped to navigate the income tax appellate proceedings by himself and thus he approached me to seek my services to represent him in the income tax proceedings. However, as Mr. Haresh was specialized in such proceedings, I handed over the files to Mr. Haresh who is a Chartered Accountant to represent Mr. Rajan in the proceedings.

3. I say that Mr. Haresh also had the access of his Income Tax Portal and was entrusted to represent him in all proceedings relating to income NO tax appeals, on my instructions. I say that Mr. Rajan informed me that PAJESH R. Fan Assessment Order dated 7th June 2021 was passed under Section Kalyan, Dist. To Maharash 143(3) of the Act. Accordingly, I advised Mr. Haresh to file an appeal Reg. No. 15204 p. 27 Ost against the same. However, due to COVID - 19 situation, Mr. Rajan ENTO could provide the details only towards the end of October 2021 and as soon as I received the same. I instructed Mr. Haresh to file an appeal in Form No. 35 immediately.

4. Accordingly, Mr. Haresh filed an appeal in November 2021 against the Assessment Order, on my instructions. However, somewhere in the year 2022, Mr. Rajan informed me that in some other Assessment Years, re-assessment proceedings have been initiated by the Income tax Department and he was desirous of hiring another Tax Consultant to represent him in the proceedings. Jyan, Dist. Thane, Maharashtra No. 15204 Oct 2029. Thus, I was under a bonafide belief and impression that the appellate proceedings relating to Assessment Year 2018 - 19 would also be entrusted to the new Tax Consultant supposed to be hired by Mr. Rajan. Therefore, we surrendered the access of the Income Tax Portal from our end and I also instructed Mr. Haresh to not proceed with making and/or submitting any representations.

6. I say that Mr. Rajan informed me that the Ld. Commissioner Appeals had passed an Order dated 6th June 2025 relating to Assessment Year 2018 19. However, as per my understanding, I was under the impression that I was discharged from the assignment of representing Mr. Rajan entirely.

7. It is only after passing of the Order dated 6th June 2025 that Mr. Rajan NO clarified that the present appeal proceedings émanating from the RAJESH anesh who re supposed to be handled by Dist. Thane ne- scrutiny proceeding were Maharash No.15204 27 Oct 2029 was instructed by me. Mr. Rajan further clarified assessment proceedings pertaining to other Assessment Years were entrusted to the new Tax Consultant

8. I say that it is due to this mis-understanding about the scope of work, that Mr. Rajan remained non responsive before the Ld. Commissioner Appeals and failed to furnish any material thereof.

I fully realise and acknowledge the consequence of the ex parte Order passed by the Ld. Commissioner Appeals and I do hereby undertake that if this case is remanded back to the Ld. Commissioner Appeals and a fresh opportunity is granted; I would certainly co- operate with Mr. Rajan to make timely

submissions necessary for pursuing the appeal before Ld. Commissioner Appeals.

3. On the other hand DR relied upon the orders passed by the revenue authorities.

4. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was misunderstanding and communication gap between the assessee and his tax consultant which amounts to a reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee. Subject to cost of Rs. 5,000/- is imposed upon the assessee which shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before Ld. CIT(A) within 30 days from the date of receipt of this order. The assessee shall not seek any adjournment on frivolous grounds 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 31.10.2025

Sd/-
(PRABHASH SHANKAR)
ACCOUNTANT MEMBER

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 31/10/2025

KRK, 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//

1.

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