

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“F” BENCH, MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

**I.T.A. No. 7335/Mum/2025  
A.Y: 2013-14**

J and J Pharma Tech Pvt Ltd., 1 <sup>st</sup> Floor Plot No. A-192, khairane MIDC TTC, Industrial Area, Navi Mumbai - 400710 <b>PAN – AACCCJ6409P</b>	Vs	Aaykar Bhavan New Marine Lines Churchgate Mumbai - 400020
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Vijar Mehta
Revenue by	Shri Vivek Permpurna, CIT DR

Date of Hearing	07.01.2026
Date of Pronouncement	08.01.2026

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the assessee challenging the impugned order dt. 19.09.2024 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 2013-14.

2. From the records, we noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR filed an application explaining the circumstances before the bench

that there was '*sufficient cause*' which prevented the assessee to represent properly before Ld. CIT(A) and requested to restore the matter back to the file of Ld. CIT(A) for afresh adjudication.

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 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 Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee. 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 08/01/2026

**Sd/-**  
**BIJAYANANDA PRUSETH**  
**(ACCOUNTANT MEMBER)**

**Sd/-**  
**SANDEEP GOSAIN**  
**(JUDICIAL MEMBER)**

Mumbai:  
Dated: 08/01/2026

*KRK, Sr. PS.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Mumbai**