

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

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

**I.T.A. No. 4643/Mum/2025  
A.Y: 2015-16**

Sankhala Exports Pvt Ltd C/o ketan H. Shah, Advocate, 512, Times Square-I, Opp Ram Baug Bungalow, Thaltej Shilaj Road, Thaltej Ahmedabad <b>PAN – AAHCS1855M</b>	Vs	ACIT, CC – 1(3) Aayakar Bhavan Mumbai
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Ketan Shah
Revenue by	Shri Vivek Permpurna, CIT DR

Date of Hearing	06.01.2026
Date of Pronouncement	07.01.2026

**ORDER**

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

The present appeal has been filed by the assessee challenging the impugned order dt. 30.06.2025 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 2015-16. The assessee has raised the following grounds of appeal:

1. *The NFAC has erred in passing the order u/s 250 dated 30-06-2025 without giving reasonable hearing in the matter thereby erred in dismissing the appeal.*

2. It is further prayed that there was non-compliance to the various notices due to some negligence from the office of erstwhile Chartered Accountant and necessary affidavit will be produce to prove that there was sufficient and reasonable cause so far as the present Appellant is concerned and therefore, it is prayed that the matter may please be sent back to the file of the NFAC u/s 250.

3. Without prejudice to the above on merits, it is said that, the 148 notice issued dated 05-09-2018 is bad in law since after receipt of the information from investigation wing dated 03-10-2013, no further independent inquiry was made by the Assessing Officer and therefore, the present proceeding is bad in law and void.

4. It is further prayed that, as per reason recorded, it is only in reference to the commission income whereas, the addition has been made in reference to the other issue also which has no connection whatsoever and therefore, the present addition and assessment made is beyond jurisdiction.

5. It is further prayed that there is no such approval u/s 151 and therefore, the proceeding is bad in law and void.

6. It is further prayed that the assessing officer has relied upon the various statements as per his order page 6 para 9.7 and copies statement as well as cross examination has not been provided and therefore, the present addition is in violation of rule of natural justice and therefore, liable to be deleted.

7. Even on merits, it is said that there is no justification for addition the commission income of Rs. 13,83,893/- on protective basis and the same is liable to be deleted.

8. Even on merits, it is said that the addition made in reference to the GP as per AO's order page 16 para 13.4 is required to be deleted for the amount of Rs. 59,18,120/-.

9. It is further prayed that there is no justification for adding cash credit of Rs. 4,73,73,337/- and same may please be deleted.

*10. It is further prayed that the NFAC u/s 250 has also erred in not deciding the appeal on merits based on statement of facts and grounds of appeal even though, there was non-compliance.*

2. At the very outset, we noticed that assessee was ex-parte before Ld. CIT(A) and in this regard a detailed affidavit of the assessee has been filed thereby mentioning the reasons for non appearance before the Ld. CIT(A) which is reproduced herein below:

*I, Umesh Bansal son of Sh Satyanarayan Bansal Age about 38 years, residing at 301,Radhika Terrace, Dhobi Sheri, Timliyawad, Nanpura, Surat - 395001 do hereby solemnly affirm as under:*

*1. That, I am director of Sankhala Exports Pvt. Ltd (AAHCS1855M) and look into the matter relating to income tax proceedings going on for various years including AY 2015-16.*

*2. That, recently, I have received order u/s 250 r.w.s. 254 dated 30-06- 2025, wherein, in para 2, there is mentioning of various dates of non- appearance.*

*3. That, the Assessing Officer has passed the order earlier dated 19-12- 2019, wherein, addition in reference to commission income added on protective basis for Rs. 13,83,893/- and also GP addition made worth of Rs. 59,18,120/-. That thereafter, there was CIT(A) order dated 21-01- 2022 for the AY 2015-16, wherein, compliance was made by me and appeal of the assessee has neem dismissed. Thereafter, there was ITAT order in ITA No. 470/Mum/2022 dated 31-01-2023 has remanded the matter to the file of CIT(A). there is no such non-compliance upto this Tevel.*

*4. That, I say that I have instructed my staff to look into the matter in a appeal u/s 246 before NFAC, Delhi and to inform me regarding any notices issued u/s 250; however, there was some negligence from my staff to not to update me regarding various notices as mentioned in appeal order dated 30-06-2025, Para 2 and therefore, there was non- compliance from our side.*

*5. That I say that, there is no such intention to not represent before NFAC u/s 250 on the side of the assessee namely Sankhala Exports Pvt. Ltd and therefore, I request that the matter may please be sent back to the NFAC to issue fresh notice u/s 250 for the AY 2015-16.*

3. On the other hand, Ld. DR relied upon the orders passed by the Ld. CIT(A).

4. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact, 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 matter afresh by providing adequate opportunity to the assessee subject to cost of Rs. 10,000/- imposed upon the assessee for non appearance before Ld. CIT(A) and non cooperation during the assessment proceedings. The said amount shall be deposited by the assessee in the Prime Minister's 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.

4. 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.

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

Order pronounced in the open court on 07/01/2026

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

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

Mumbai:  
Dated: 07/01/2026

*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**