

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER
ITA No. 7032/MUM/2025 (AY: 2019-20)
(Physical hearing)

Neelam Ayurcham India Pvt. Ltd. 11-C/204, Neelam Nagar, Phase II, Gawanpada road, Mulund-East, Mumbai – 400081. [PAN : AABCN8614M]	Vs	Commissioner of Income Tax, Aayakar Bhawan, Mumbai – 400028.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Jayant R. Bhatt,CA
Revenue by	Shri Layaqat Ali Aafaqui, Sr. DR
Date of Institution	31.10.2025
Date of hearing	14.01.2026
Date of pronouncement	14.01.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER;

1. This appeal by assessee is directed against the order of Id. CIT(A)/NFAC dated 17.04.2024 for Assessment Year (AY) 2013-14. The assessee has raised following grounds of appeal:

"1. That on the facts & circumstances of the case Learned CIT(A) erred in summarily dismissing the appeal in limine for non appearance before him, And Without going in the merits of case.

2. The notice of hearing of appeal is served only on the income tax login. And failed to serve notice on register email id or registered office of the appellant.

3. That this Hon Tribunal give direction to restore back the appeal to CIT(A) & adjudicate the same on merits.

4. That this Hon Tribunal may grant any other relief as may deem fit in the interest of justice."

2. Rival submissions of both the parties have been heard and record perused. The Id. Authorized Representative (Id. AR) of the assessee

submits that Id. CIT(A) passed ex-parte order without adjudicating various grounds of appeal. The Id. CIT(A) in para 6 of his order recorded that 4 notices were issued to the assessee and that assessee has made no response. The Id. CIT(A) has not issued the notice on the e-mail provided on Form – 35, rather notice may have been issued on the e-mail which may be available in the record of Income Tax Department / ITBA portal. The assessee has now updated his e-mail. The assessee is interested in pursuing his case on merit, therefore, matter may be restored back to the file of Id. CIT(A) with the direction to adjudicate of the appeals on merit. He undertakes on behalf of the assessee to be more vigilant and make timely compliance.

3. On the other hand, learned Senior Departmental Representative (Id. Sr. DR) for the Revenue submits that assessee is habitual defaulter in not making timely compliance. The assessment was also completed under section 144. Further, there was delay in filing the appeal before Id. CIT(A), the Id. CIT(A) graciously allowed the delay. Since no compliance was made in response to notice under section 250, therefore, the Id. CIT(A) has not option except to dismiss the appeal in absence of any submission.
4. We have considered the rival submissions of both the parties and have gone through the lower authorities carefully. We find that assessment was completed under section 144. The assessing officer made addition of Rs. 2.40 crore under section 69A as unexplained money. The assessee was treated as beneficiary of fictitious transaction from MKRS

Garments Pvt. Ltd. The Id. CIT(A) confirmed the order of ex-parte order. Considering the fact that assessee is interested in pursuing his case on merit and substantial rights of the assessee are involved in the present appeal. The assessee has already suffered the cost of appeal fee and litigation fees for filing appeal before this Tribunal. Therefore, keeping in view the principle of natural justice, the matter is restored back to the file of Id. CIT(A) to decide the issues on merit. The Id. CIT(A) may be at liberty to call the remand report from assessing officer, in case fresh evidence is filed before him, which may require verification from the end of assessing officer. The assessee is also directed to be more vigilant in future in making timely compliance. In the result, grounds of appeal raised by assessee are allowed for statistical purpose.

5. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 14/01/2026

Sd/-
(ARUN KHODPIA)
ACCOUNTANT MEMBER

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Mumbai; Dated 14/01/2026
Biswajit, Sr PS

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar
ITAT, Mumbai