

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER
ITA No. 7373/MUM/2025 (AY: 2022-23)
ITA No. 7372/MUM/ 2025 (AY: 2023-24)
(Hybrid hearing)

Sachin Kishor Sheth Duplex No. 1, Ground & 1 st Floor, Plot No. 142, Near Tilak College Ground, Navi Mumbai, Vashi, Thane, Maharashtra – 400703. [PAN: ASXPS0171M]	Vs	ITO, Ward-42(1)(5), Mumbai Kautilya Bhawan, C41-43, Avenue 3, Near Videsh Bhavan, G Block BKC, Gilban Area, BKC, Bandra East, Mumbai – 400051.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Aditya Ramchandran, AR
Revenue by	Shri Adesh Rai, Sr. DR, virtually
Date of institution of appeal	14.11.2025
Date of hearing	22.01.2026
Date of pronouncement	22.01.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER;

1. These two appeals by assessee are directed against the separate orders of Id. CIT(A) / NFAC, Delhi both dated 17.10.2025 for Assessment Year (AY) 2022-23 & 2023-24 respectively. Certain facts in both the appeals are common; the assessee has raised similar ground of appeal. Thus, with the consent of both the parties, both the appeals were clubbed, heard together and are decided by common order to avoid the conflicting decision. Both the appeals of assessee was dismissed by Id CIT(A) in ex-parte order.
2. Rival submissions of both the parties have been heard and record perused. The learned Authorised Representative (Id. AR) of the assessee submits that assessee could not furnish written submission before Id. CIT(A) due to

paucity of time as it was September and October, 2025 wherein the majority of staff from the office of representative of assessee was busy in Audit work. The Id AR of the assessee submits that one more opportunity may be allowed to assessee to contest the case on merit. He under takes on behalf of assessee to be more vigilant in future.

3. On the other hand, learned Senior Departmental Representative (Id. Sr. DR) for the Revenue submits that assessee was allowed reasonable and sufficient opportunity. The excuse / explanation offered by assessee is not acceptable. In case the Hon'ble Bench is convinced with the explanation of assessee, the assessee may be given direction not to make default in future.
4. I have considered the rival submissions of both the parties and have gone through the orders of lower authorities. I find that assessee filed appeal before Id. CIT(A), appeal on 15.05.2025 and was dismissed in ex-parte order dated 17.10.2025. Considering the facts of the case that the assessee is interested to pursue his appeals on merit, therefore, both the appeals are restored to the file of Id. CIT(A) to adjudicate all the grounds of appeal on merit. Needless to direct that before passing the assessment order, the assessing officer shall allow fair and reasonable opportunity to assessee. The assessee is also directed to be more vigilant making timely compliance. In the result, the grounds of appeal raised by the assessee are allowed for statistical purpose. In the result, the grounds of appeals raised by the assessee are allowed for statistical purpose.

5. In the result, both the appeals are allowed for statistical purpose.

Order pronounced in the open Court on 22/01/2026.

Sd/-

**PAWAN SINGH
JUDICIAL MEMBER**

MUMBAI, Dated: 22/01/2026
Biswajit

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