

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, MUMBAI**  
**BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER**  
**ITA No. 7394/MUM/2025 (AY: 2020-21)**  
*(Hybrid hearing)*

Harvest Agriculture Private Limited 104, Natwar Chambers, 94, Nagindas Master Road Fort, Mumbai, Maharashtra – 400023. [PAN: AABCH6761P]	Vs	ITO, Ward-2(1)(3), Mumbai Aayakar Bhawan, M.K. Road, Mumbai – 400020.
Appellant / Assessee		Respondent / Revenue

Assessee by	Ms. Ridhisha Jain (virtually)
Revenue by	Shri Mahesh Shingate, 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. This appeal by assessee is directed against the order of Id. CIT(A) / NFAC, dated 10.11.2025 for Assessment Year (AY) 2020-21.
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 completing Audit related formalities. Though the assessee applied adjournment, yet, the Id. CIT(A) not considered such reply and dismissed the appeal in ex-parte proceeding. The Id. AR of the assessee submits that he undertakes on behalf of the assessee to be more vigilant for future in making timely compliance

and that at least one more opportunity may be allowed to contest the case on merit.

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 14.04.2025 and was dismissed in ex-parte order dated 10.11.2025. Considering the facts of the case that the assessee is interested to pursue its appeal on merit, therefore, matter is 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.
5. In the result, the appeal of assessee is 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