

आयकर अपीलीय अधिकरण न्याय पीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI

BEFORE SHRI SANDEEP GOSAIN, JM &
SHRI ARUN KHODPIA, AM

I.T.A. No. 7416/Mum/2025
(Assessment Year: 2018-19)

I.T.A. No. 7417/Mum/2025
(Assessment Year: 2019-20)

Vinayak Mahadev Tawhare, Room No. 30, Chawl No. 1, Rizwan Chawl, Kranti nagar, Bhandup (East), Mumbai - 400042 PAN: AFMPT5106K	Vs.	Assessment Unit, Income Tax Department (NFAC)/ ITO, Ward -41(2)(5), Room No. 401, 2 nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
Assessee -अपीलार्थी / Appellant	:	Revenue - प्रत्यर्थी / Respondent

Assessee by : None
Revenue by : Shri Vivek Perampurna, CIT-DR
Date of Hearing : 13.01.2026
Date of Pronouncement : 27.01.2026

ORDER

Per Arun Khodpia, AM:

The captioned appeals are filed by the assessee to assail the separate orders passed by the Commissioner of Income Tax (Appeals) / National Faceless Appeal Centre (NFAC), Delhi [for short “ld. CIT(A)”] dated 03.10.2025 for the Assessment Year (AY) 2018-19 & 2019-20.

2. The grounds of appeal in both the appeal are identical, having similar facts and circumstances involving the issue of bogus purchases, therefore, these appeal are heard together and decided by this common order.

3. At the outset, it is noticed that the grounds of appeal raised by the assessee are not emanating from the legal issues raised before the ld. CIT(A), therefore there was no findings by the ld. CIT(A) on such issues, since there was no submission by the assessee before him to contest such legal contentions.

4. As it is prima facie noticed that the legal grounds raised before us challenging the validity of assessment as well as the Appellate order by ld. CIT(A) on account of violation of principle of natural justice by not providing reasonable opportunity of being heard to the assessee, further the statutory notices were issued to the assessee on wrong email ID, thus the additions made by the AO are confirmed by the ld. CIT(A) without proper appreciation of facts.

5. During the hearing before us on 13.01.2026 there was no representation on behalf of the assessee whereas Department was represented by ld. CIT-DR. On a fair consideration of grounds of appeal of assessee challenging the legality of the impugned orders, as fairly conceded by the revenue, we find it appropriate to restore this matter back to the file of ld. CIT(A) for fresh adjudication, offering reasonable opportunities of being heard to the assessee to represent and defend his case.

6. The assessee is directed to comply with the notices issued in set-aside appellate proceedings, failing which the ld. CIT(A) would be at liberty to dispose of the appeals in accordance with the provisions under section 250 of the Act.

7. In result, both the appeals of assessee are restored back to the file of ld. CIT(A) for fresh adjudication, providing one last and final opportunity to the assessee.

8. The captioned appeals of assessee therefore are **allowed for statistical purposes.**

Order pronounced in the open court on 27-01-2026.

Sd/-
(SANDEEP GOSAIN)
Judicial Member

Mumbai, Dated : 27-01-2026.
**SK, Sr. PS*

Sd/-
(ARUN KHODPIA)
Accountant Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai