

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI

BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER AND
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER

ITA No.5360/Mum/2025 (Assessment Year: 2008-09)
ITA No.5361/Mum/2025 (Assessment Year: 2009-10)
ITA No.5362/Mum/2025 (Assessment Year: 2010-11)
ITA No.5363/Mum/2025 (Assessment Year: 2011-12)
ITA No.5364/Mum/2025 (Assessment Year: 2012-13)
ITA No.5365/Mum/2025 (Assessment Year: 2013-14)
ITA No.5366/Mum/2025 (Assessment Year: 2014-15)

Birla Shloka Edutech Ltd. Industry House, 5 th Floor, Nariman Point, Mumbai- 400021 PAN:AAACR1837P	vs	The Deputy Commissioner of Income Tax, Central Circle 4(1), Mumbai Kautilya Bhawan, Bandra Kurla Complex, Mumbai 400051
APPELLANT		RESPONDENT

Assessee by : Shri Ashish Mishra,
Respondent by : Ms. Rajni Rani Roy (CIT DR)

Date of hearing : 28/01/2026
Date of pronouncement : 30/01/2026

ORDER

Per Bench:

A bunch of appeal of the assessee filed against the order of the Ld. Commissioner of Income Tax (Appeal)-52, Mumbai [for brevity 'the Id. CIT(A)],

order passed under section 250 of the Income Tax Act 1961 (for brevity 'the Act') for assessment years 2008-09 to 2014-15, date of all the orders 28.11.2024. The impugned orders emanated from the order of the Ld. Deputy Commissioner of Income Tax C.C.-4(1) Mumbai (for brevity the Id. Ld. AO) order passed under section 153A r.w.s. 143(3) of the Act date of all the orders 29.03.2016.

2. The registry informed that all the appeals are filed by the assessee with a delay for 210 days. The assessee filed the application for condonation of delay for 210 days and explained that the assessee company has remained defunct since 2015. The last Balance sheet was filed for A.Y. 2014-15 and the final AGM was held on 29.09.2015. So there is a complete cessation of business activity with no functioning directors and authorized signatories. Accordingly, the said delay is occurred. The assessee prayed for condoning the delay. The Ld. DR had not made any strong objection against the submission of the assessee related to condoning the delay. Accordingly, we find that there is sufficient cause for filing the appeals in delay before ITAT for 210 days. So the delay for 210 days is duly condoned and the appeals are taken for adjudication.

3. Since all the appeals pertain to the same assessee, involving similar issues arising out of a similar factual matrix, these appeals were heard together as a matter of convenience and are being decided by way of this consolidated order. With the consent of the parties, the appeal for the **A.Y. 2008-09, ITA No.5360/Mum/2025** is treated as a lead case, and the decision rendered therein shall apply mutatis mutandis to all other appeals before us.

4. We heard the rival submission and considered the document available in the record. A search action was initiated u/sec. 132 in the “Yashovardhan Birla Group” on 07.01.2014 the notice u/sec. 153A was duly issued. But the assessment was completed ex parte and the assessee was unable to comply the documents properly before the Ld. AO. Accordingly, the addition was confirmed amount of Rs.6,07,09,120/-. The aggrieved assessee filed an appeal before Ld. CIT(A). The Ld. CIT(A) passed an order ex parte and upholding the impugned assessment order. Being aggrieved the assessee filed an appeal before us.

5. We find that during both the assessment as well as the appellate proceedings, the assessee was unable to submit the requisite evidence in support of its claim. Although the Ld. CIT(A) issued several notices of hearing, none of the same were complied with by the assessee. The Ld. AR contended that the assessee-company has remained defunct since 2015; the last balance sheet was filed for A.Y. 2014-15 and the final AGM was held on 29.09.2015. Consequently, there has been a complete cessation of business activities, with no functioning directors or authorised signatories. We observe that the assessee failed to adequately explain or substantiate the impugned addition before both the Ld. AO and the Ld. CIT(A). In the interest of justice, we are of the considered view that the matter deserves to be restored to the file of the Ld. AO for fresh adjudication, after affording the assessee a reasonable opportunity of being heard. At the same time, the assessee is directed to extend full cooperation and to remain diligent so as to facilitate the expeditious disposal of the assessment proceedings.

6. In the result, the appeals of the assessee being **ITA No.5360 to 5366/Mum/2025** are allowed for statistical purpose.

Order pronounced in the open court on 30th day of January 2026.

Sd/-

(MAKARAND VASANT MAHADEOKAR)
ACCOUNTANT MEMBER

Mumbai,दिनांक/Dated: 30/01/2026
SAUMYASr.PS

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
5. गार्डफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT, MUMBAI