

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

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

ITA No.7445/Mum/2025
(Assessment year: 2018-19)

Tara Hospitality Private Limited Office No.A-112 Plot No.53, Sector-15CBD Belapur Navi Mumbai-400614 PAN:AAECT7774K	vs	Income Tax Officer 15(3)(1), Mumbai Room No.456 Aayakar Bhawan, M.K. Road, Mumbai-400020
APPELLANT		RESPONDENT

Assessee by : Shri Satyaprakash Singh, CA
Respondent by : Shri Ritesh Misra (CIT DR)

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

ORDER

Per: Anikesh Banerjee (JM):

The instant appeal of the assessee filed against the order of the NFAC, Delhi (for brevity 'the Id. CIT(A), order passed under section 250 of the Income Tax Act 1961 (for brevity 'the Act') for assessment year 2018-19, date of order 19.09.2025. The impugned order emanated from the order of the National eAssessment Centre, Delhi (for brevity the "Ld. AO"), order passed under section 144 r.w.s. 144B of the Act date of order 23.04.2021.

2. We heard the rival submission and considered the documents available in the record. The assessee company filed the return by admitting loss amount of Rs.6,85,303/-. The assessment proceeding was initiated. During the assessment Ld. AO found in column no.31(a) of the audit report for form no.3CD that assessee has taken loan from three different parties amount of Rs.1,45,75,891/-. But finally the assessment order was passed ex parte and the unsecured loan amount of Rs.1,45,75,891/- was added back as unexplained cash credit u/sec. 68 of the Act. Aggrieved assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) passed an order ex parte and uphold the impugned assessment order. Being aggrieved assessee filed an appeal before us.

3. During the assessment proceedings, the assessee did not get opportunity to submit any of the documents relied upon in relation to the addition made on account of the loan under section 68 of the Act. During the appellate proceedings, the Ld. CIT(A) granted four opportunities of hearing. Out of these four dates, the assessee sought adjournment on two occasions. However, on the remaining two hearing dates, there was no response from the assessee. Accordingly, the appellate order was passed ex parte. In our considered view, it is evident that the appellate & assessment orders were passed ex parte and that the assessee was not afforded a reasonable opportunity of being heard. The denial of such opportunity amounts to a violation of the principles of natural justice. Therefore, we consider it appropriate to restore the matter to the file of the Ld. AO for adjudication de novo, after granting the assessee a reasonable opportunity of being heard. The assessee shall also be permitted to file any additional evidence relevant to the appeal proceedings. We make no observation on the merits of the

case, so as to avoid causing any prejudice in the fresh proceedings. The assessee is directed to cooperate and be diligent during the remand proceedings to enable expeditious disposal of the assessment.

4. In the result, the appeal of the assessee bearing **ITA No.7445/Mum/2025** is 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
SAUMYA Sr.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