

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR “SMC” BENCH : NAGPUR

(Through virtual)

BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

**I.T.A.No.580/NAG/2025
(Assessment Year : 2020-2021)**

S.V. Enterprises, House No. 41, C.M. Building, Craddock Road, Maskasath, Nagpur-440 002 (MAH) PAN : ACCFS 5301 C (Appellant)	vs.	Dy./ACIT, Circle-1, Nagpur. (Respondent)
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For Assessee :	Shri Darshana Bhaiya, Adv.
For Revenue :	Shri Surjit Kumar Saha, Sr.DR

Date of Hearing :	02.02.2026
Date of Pronouncement :	03.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 10/07/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 03.03.2025 passed u/s. 147 r.w.s. 144B of the Act for the Assessment Year 2020-21 (A.Y.)

2. At the outset, learned counsel for the assessee made a prayer for affording one more opportunity to go before the Ld.CIT(A) as the assessee failed to respond to the notices of

hearing issued by the Ld.CIT(A) resulting into dismissal of assessee's appeal *in limine*.

3. On the other hand, Ld. Departmental Representative (DR) fairly did not object to the request made by the learned counsel for the assessee.

4. I have heard rival contentions and perused the records placed before me. I find that assessee is a partnership firm and income of ₹ 20,89,160/- declared in the return of income for the A.Y. 2020-21 furnished on 25.11.2020. The case has been selected for scrutiny. Assessment u/s. 147 r.w.s. 144B of the Act concluded on 03.03.2025 after making addition of ₹ 12,25,537/- by way of estimating profit @ 17.5% of the alleged bogus purchases of ₹ 70,03,069/-. The assessee challenged the said addition before the Ld.CIT(A), but then failed to appear on three dates of hearing

5. However, considering the prayer of the assessee and also in the larger interest of justice and being fair to both the parties, I deem it appropriate to afford one more opportunity to the assessee and remit back the issues raised in the instant appeal to the file of Ld.CIT(A) for fresh adjudication. If needed Ld.CIT(A) may call for a remand report from the Jurisdictional Assessing Officer (JAO). Needless to mention that Ld.CIT(A) shall afford a reasonable opportunity of being heard to the assessee and then decide the issues in accordance with law as

contemplated u/s. 250(6) of the Act. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6 In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 03.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Dated : 03rd February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Senior Private Secretary
ITAT, Nagpur