

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "G", MUMBAI

Before Justice (Retd.) C V Bhadang, Hon'ble President &
Shri Arun Khodpia, Hon'ble Accountant Member

ITA No.5463/MUM/2025 (Assessment Year : 2014-2015)

ITA No.5464/MUM/2025 (Assessment Year : 2016-2017)

Girish Mohanlal Sakaria, Flat 17, 3 rd Floor, Navjivan Society Bldg No.9, Lamington Road, Mumbai 400 008. PAN : BEJPS3370D	Vs.	ITO 23(1)(6), Mumbai
(Appellant)		(Respondent)

Appellant By : Ms.Ridhisha Jain
Respondent By : Shri Swapnil Choudhary

Date of Hearing : 02.02.2026

Date of Pronouncement: 02.02.2026

ORDER

Per Justice (Retd.) C V Bhadang, President:

Both these appeals filed by the assessee for assessment years 2014-15 and 2016-17 can be conveniently disposed off by this common order. In both these cases the Assessing Officer made certain additions by order dated 25.05.2023 and 26.05.2023, u/s. 147 r.w.s 144 of the Income Tax Act, 1961 ('Act' for short). The appellant challenged both these orders before the First Appellate Authority by filing separate appeals, which have been dismissed by separate orders, both dated 30.06.2025, which brings the appellant to this Tribunal.

2. We have heard parties. Perused record.

3. It is submitted by learned AR that the appellant could not avail opportunity of appearing and contesting appeals before the First Appellate Authority, which has resulted into dismissal of appeals behind the back of the appellant. The learned AR has referred to the fact that the notices are said to be sent at namanpharmadrugs1@gmail.com. It is submitted that in any event the learned CIT(A) has acted only on account of the absence of the appellant, although even in such a case he was obliged to examine the merits of the impugned additions in the context of the grounds as raised.

4. The learned Sr. DR has supported the impugned orders. It is submitted that it was for the appellant to have diligently prosecuted the appeal. He pointed out that mere filing of appeal is not sufficient as held by the Supreme Court in B N Bhattacharjee & Ors [1979] 10 CTR 354. He pointed out that preferring an appeal pre supposes that it is effectively pursued. He pointed out that the notice is sent through the ITBA portal on the email id furnished by the appellant in Form NO.35. He submitted that no case for interference is made out.

5. We have considered the circumstances and the submissions made. In ITA No. 5463/Mum/2025 for A Y 2014-15, the Assessing Officer has made a disallowance/addition of Rs. 1,35,98,678 as against the returned income of Rs.21,65,750/-. In ITA No. 5464/Mum/2025 for A Y 2016-17 the disallowance/addition is to the extent of Rs.2,60,88,975/- as against the returned income of Rs.68,74,770/-. A perusal of the impugned orders passed by the First Appellate Authority indicates that after setting out the facts and submissions in detail, the only reasoning is in para 3, in which the First Appellate Authority has set out the dates of four notices sent to which no response was received. This is the only reason set out by the learned CIT(A) for dismissal of the appeals. As noticed earlier the notice appears to have been sent to the email id of Naman Pharma Drugs, which according to the appellant belongs to

the company. Be that as it may, normally the First Appellate Authority, also being a Forum where the findings of facts are open is expected to look into the merits of the impugned addition in the context of the grounds raised. The learned AR submitted that one opportunity be granted to the appellant to contest before the CIT(A).

6. In our considered view, it would be appropriate if the appellant is granted an opportunity of hearing for a just and fair disposal of the matter in question. However, at the same time, this will be subject to appropriate costs. In the result, following order is passed:

- i. The appeals are partly allowed.
- ii. The impugned orders dated 30.06.2025 passed by the CIT(A) are hereby set aside.
- iii. The appeals filed by the appellant are restored to the file of the CIT(A) for disposal according to law. This shall be subject to costs of Rs.25,000/- in each appeal, to be deposited with the Prime Minister's Relief Fund. The deposit of costs to the Prime Minister's Relief Fund is to be made within a period of four weeks from today. The deposit of costs is condition precedent for restoration of appeals before the CIT(A). Needless to mention that the appellant shall comply with all the requisitions/notices and shall diligently prosecute the appeals.

The appeals are disposed of in the aforesaid terms.

Order pronounced in the open court on 2nd February, 2026.

Sd/-

[Arun Khodpia]

ACCOUNTANT MEMBER

Mumbai, Dated : 2nd February, 2026.

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Sd/-

[Justice (Retd.) C V Bhadang]

PRESIDENT

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The PCIT, Mumbai.
4. The CIT
5. The DR, 'G' Bench, ITAT, Mumbai

BY ORDER

//True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Pune