

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
I.T.A. No. 5356/Mum/2025
Assessment Year: 2014-15

Shubham Realty Gate No. 10, Brabourne Stadium 87 Veer Nariman Road Churchgate Mumbai - 400020 [PAN: ACKFS6281K]	Vs.	Dy. Commissioner of Income tax, Central Circle – 3(4), Mumbai
(Appellant)		(Respondent)

Assessee by	Shri Shashi Bekal, AR
Revenue by	Shri Limbasiya Kavan Nareshkumar, Sr. DR

Date of Hearing	03.02.2026
Date of Pronouncement	06.02.2026

ORDER

Per Smt. Beena Pillai, JM:

Present appeal filed by assessee arises out of order dated 09/06/2025 passed by NFAC, Delhi [hereinafter “the Ld.CIT(A)”], for Assessment Year 2014-15.

2. At the outset, the Ld. AR submitted that, the assessee was not properly represented before Ld.CIT(A). He submitted that, all the notices received by the assessee were forwarded to the authorized representative and that the assessee was under the *bona fide* belief that the appellate proceedings were being pursued by the representative at regular intervals. The Ld.AR submitted that, however, due to miscommunication, the representative did not appear before the First appellate authority and *an ex parte* order

was passed by Ld.CIT(A). The Ld.AR submitted that non-appearance before the Ld.CIT(A) was not a deliberate act by the assessee and there was no *mala fide* intention in doing so. He submitted that one more opportunity may be granted to the assessee for representing its case before the Ld.CIT(A). The Ld. AR thus prayed for remand of the appeal to the file of Ld.CIT(A).

2.1. The Ld. DR, though not supporting the arguments of the Ld. AR, however, could not controvert the submissions made.

Perused the submissions advanced by both the sides in light of the material placed on record.

3. Admittedly, the Ld.DR could not controvert the submissions filed by assessee and the arguments advanced by Ld.AR to substantiate the non-appearance before Ld.CIT(A). It is noted that assessee, under genuine circumstances, could not respond to the notices issued by revenue during the assessment proceedings.

3.1. In the interest of justice, Ld.CIT(A) is directed to decide the issue on merits. The appeal is thus remitted back to Ld.CIT(A) to consider and decide all the grounds raised by assessee in accordance with law. Needless to say that proper opportunity of being heard must be granted to assessee.

Accordingly, grounds raised by assessee are allowed for statistical purposes.

In the result, appeal filed by assessee is allowed for statistical purposes.

Order pronounced in the open court on 06/02/2026

Sd/-

**(BEENA PILLAI)
Judicial Member**

Mumbai
Dated: 06/02/2026
SC Sr. P.S.

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order

(Asstt. Registrar)
ITAT, Mumbai