

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER

ITA No.	A.Y.	Appellant	Respondent
7475/Mum/2025	2019-20	DC Motor Works Pvt. Ltd., Keytuo Industrial Estate, Road No.5, Kondvita Village Road, Andheri Kurla Road, Andheri (East), Mumbai-400093. [PAN: AAECD7248L]	Income Tax Officer, Ward-9(3)(1), Aayakar Bhavan, M.K.Road, Churchgate, Mumbai-400020.
7506/Mum/2025			
7505/Mum/2025	2020-21		

For Assessee :	Shri Poojan Mehta
For Revenue :	Shri Annavaran Kosuri

Date of Hearing :	29-01-2026
Date of Pronouncement :	09-02-2026

ORDER

PER VIKRAM SINGH YADAV, A.M :

These are three appeals filed by the assessee against the respective order(s) of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 27-09-2025 & 17-10-2025 respectively, pertaining to Assessment Years (AYs) 2019-20 & 2020-21.

2. At the outset, it is noted that a defect notice was issued by the Registry in respect of appeals in ITA Nos. 7475/Mum/2025 & 7505/Mum/2025 for short payment of appeal filing fee. During the course of hearing, the Ld.AR submitted that the assessee has since deposited the short fall in the appeal filing fee and copy of the challan for each of the years was placed on record. Taking the same into consideration, all these matters were taken up for necessary adjudication.

3. The appeal of the assessee in ITA No. 7475/Mum/2025 pertains to AY. 2019-20 wherein the facts of the case are that the assessment was completed u/s. 147 r.w.s. 144 r.w.s. 144B of the Income Tax Act, 1961 ('the Act'), wherein the AO has determined the assessed income at Rs. 1,84,57,385/- as against the loss of Rs. 1,30,27,424/- as per the return of income filed by the assessee, in response to notice u/s. 148 of the Act. The AO has estimated profit @8% of total turnover, which was again estimated at Rs. 23,07,17,311/- taking into consideration the declared turnover of Rs. 10,01,26,051/- and the deposits in the bank account maintained with SBI amounting to Rs. 13,05,91,260/-. The assessee thereafter carried the matter in appeal before the Ld.CIT(A), who has since dismissed the appeal of the assessee on account of delayed filing of appeal and against the said order, the assessee is in appeal before us.

4. During the course of hearing, the Ld.AR submitted that the Ld.CIT(A) has dismissed the appeal of the assessee without issuing any notice and it was accordingly submitted that adequate opportunity has not been provided to the assessee to explain the reasons for seeking condonation of delay as well as on the merits of the case.

5. ITA No. 7506/Mum/2025 relates to levy of penalty u/s. 270A of the Act pertaining to AY. 2019-20, which is again dismissed by the Ld.CIT(A) *ex-parte qua* the assessee.

6. ITA No. 7505/Mum/2025 pertains to AY. 2020-21, which is again dismissed by the Ld.CIT(A) *ex-parte qua* the assessee confirming the action of the AO wherein the assessed income has been determined at Rs. 3,30,53,109/- against returned loss of Rs. 25,23,218/- as per the return of income furnished by the assessee.

7. It was submitted that since all these matters have been decided *ex-parte qua* the assessee and the assessee may be allowed an opportunity in the interest of justice, and the same may be remanded to the file of Ld.CIT(A) for necessary adjudication.

8. The Ld.DR was heard, who didn't raise any objection where the matters are remanded to the file of Ld.CIT(A) for fresh adjudication.

9. We have heard the rival contentions and perused the material available on record. We find that the Ld.CIT(A) has dismissed these appeals of the assessee *ex-parte qua* the assessee and there is no finding on merits of the case. In view of the same, we are of the considered opinion that in the interest of justice, the assessee should be granted one more opportunity to represent its case before the Ld.CIT(A). Consequently, we deem it fit and proper to set aside all the impugned orders in all these appeals and restore the matter(s) to the concerned file(s) of the Ld.CIT(A) for deciding the same afresh as per law, after providing reasonable opportunity to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the matters and is at liberty to file necessary explanation/documentation as so advised.

10. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 09-02-2026.

Sd/-

[MS. KAVITHA RAJAGOPAL]
JUDICIAL MEMBER

Mumbai, Dated: 09-02-2026

TNMM

Sd/-

[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai