

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "H-SMC" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No. 8432/Mum/2025
Assessment Year : 2023-24

Mesh Foundation, 701, Samrock Apts., C.D. Burfiwala Lane, Andheri, Mumbai-400058. PAN : AACTM2284J	vs.	Income Tax Officer, Ward(E)-2(1), Mumbai.
(Appellant)		(Respondent)

For Assessee :	Shri Parth Shah
For Revenue :	Shri Pravin Salunkhe, Sr.DR

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

ORDER

PER VIKRAM SINGH YADAV, A.M :

This is an appeal filed by the assessee against the order of the Ld.ADDL/JCIT(A), Kanpur [‘Ld.CIT(A)’], dated 14-10-2025, pertaining to Assessment Year (AY) 2023-24, wherein the Ld.CIT(A) has dismissed the appeal of the assessee on account of non-prosecution.

2. During the course of hearing, the Ld.AR submitted that the assessee has filed its return of income on 11-11-2023 claiming exemption u/s. 11 of the Income Tax Act, 1961 (‘the Act’) and as a part of that, the assessee claimed exemption u/s. 11(2) of the Act in respect of amount accumulated/set apart from application to charitable purposes amounting to Rs. 5,49,993/-. The CPC, Bengaluru processed the return of income in terms of intimation dt. 29-10-2024 and the exemption Rs. 5,49,993/- claimed u/s. 11(2) of the Act has been denied to the assessee. It was

submitted that thereafter the assessee carried the matter in appeal before the Ld.CIT(A), who has since dismissed the appeal of the assessee on account of non-prosecution. It was submitted that it is not a case where the assessee was not diligent or has deliberately not responded to the notices rather the notices were not issued at the email-ID, which was specified as part of Form-35. It was submitted that it was due to non-receipt of notices, the assessee could not respond to the notices and attend to the proceedings before the Ld.CIT(A) and it was accordingly submitted that the matter may be set aside to the file of the Ld.CIT(A) to decide the same afresh after providing reasonable opportunity to the assessee.

3. The Ld.DR has been heard, who has not raised any specific objection, where the matter is set aside to the file of the Ld.CIT(A).

4. After hearing both the parties and considering the material available on record and in view of the limited prayer raised on behalf of the assessee, the matter is set aside to the file of the Ld.CIT(A) to decide the same afresh as per law, after providing reasonable opportunity to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

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

Sd/-
[SANDEEP SINGH KARHAIL]
JUDICIAL MEMBER

Sd/-
[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

Mumbai, Dated: 09-02-2026

TNMM

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