

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: DR. BRR Kumar, Vice President
And Shri T. R. Senthil Kumar, Judicial Member**

**ITA No: 2063 & 2064/Ahd/2025
Asst. Years: 2016-17 & 2020-21**

Meet Corporation TF 313 Super Plaza, Nr. Lad Society, Sandesh Press Road, Bodakdev, Ahmedabad Gujarat-380058 PAN: ABAFM6201G (Appellant)	Vs	The ITO, Ward-3(1)(2), Ahmedabad (Respondent)
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**Assessee Represented: Shri Mehul Thakkar, A.R.
Revenue Represented: Shri Rignesh Das, CIT-DR**

Date of hearing : 09-02-2026
Date of pronouncement : 11 -02-2026

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

These two appeals are filed by the Assessee as against separate appellate orders both dated 28-08-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the reassessment order passed under section 147 and assessment order u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") relating to the Assessment Years 2016-17 and 2020-21 respectively.

2. The Grounds of Appeal raised by the assessee are as follows:

- 1. The Ld. CIT(A) has erred in law and on facts in dismissing the appeal ex parte without appreciating the genuine cause for non-appearance.*
- 2. The Ld. CIT(A) has erred in law and on facts in upholding the reopening under section 147 of the Act, which is bad in law and void ab initio.*
- 3. The Ld. CIT(A) has erred in law and on facts in confirming addition of t 88,79,500/- under section 68 of the Income Tax Act.*
- 4. The appellant craves leave to add, alter, amend, or modify any of the above grounds at the time of hearing.*

2. Ld. Counsel submitted that the notice u/s. 148 dated 31-03-2021 was issued during the Covid-19 Pandemic period which has resulted in not filing proper reply before the A.O. which has resulted in passing exparte assessment order making addition of Rs.88,79,500/- being cash credit u/s. 68 of the Act and also taxed u/s. 115BBE of the Act

3. On filing appeal before Ld. CIT(A) who has given three opportunities of hearing between 04-06-2025, 17-06-2025 and 27-06-2025 and dismissed the appeal for non-prosecution. Ld. Counsel pleaded that one more opportunity of hearing be given to the assessee to explain its case with relevant materials.

4. Ld. CIT-DR appearing for the Revenue strongly opposed the above submission of the assessee.

5. We have carefully considered the submissions of rival parties. It is seen that notice u/s. 148 was issued during peak Covid-19 Pandemic period namely 31-03-2021. It is further seen from the

assessment order, the assessee vide its letter dated 13-01-2022 citing some medical issue and requested for adjournment. It is thereafter on 23-03-2022, the Ld. A.O. passed exparte order by making addition u/s. 68 of the Act. Even before Ld. CIT(A) three opportunities were given by which were within a period of 24 days. Therefore in the interest of Principle of Natural Justice, we deem it fit to set-aside the matter back to the file of Jurisdictional Assessing Officer and to give one more opportunity of hearing to the assessee and decide the case on merits. Needless to say the assessee should make use of this final opportunity by producing all relevant materials before the Assessing Officer.

6. In the result, the appeal filed by the assessee in ITA No. 2063/Ahd/2025 is treated as allowed for statistical purpose.

ITA No. 2064/Ahd/2025 for A.Y. 2020-21

7. The assessee participated in the hearing wherein addition of Rs.8,44,07,089/- made on account of credit amount in the bank accounts not explained by the assessee and expenses u/s. 57 of the Act amounting to Rs.14,10,623/- not explained by the assessee.

8. On appeal against the assessment order, ld. CIT(A) who has granted three hearing opportunities on 20-05-2025, 22-05-2025 and 11-07-2025. Since assessee failed to comply passed exparte order. Before us based on the undertakings of the Ld. Authorized Representative, this matter is also set-aside back to the file of

Jurisdictional Assessing Officer and direct to give one more opportunity of hearing to the assessee and decide the case on merits. Needless to say the assessee should make use of this final opportunity by producing all relevant materials before the Assessing Officer.

9. In the result, the appeal filed by the assessee in ITA No. 2064/Ahd/2025 is treated as allowed for statistical purpose.

Order pronounced in the open court on 11 -02-2026

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT *True Copy*
Ahmedabad : Dated 11/02/2026

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद