

**IN THE INCOME-TAX APPELLATE TRIBUNAL, MUMBAI "F" BENCH, MUMBAI
BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
ITA No. 7736/MUM/2025(AY: 2011-12)**

Uday Nagpure. 203, satguru sharm-1, chafekar Bandhu Marg, Mulund East, Mumbai- 400081.	vs.	ITO, ward 15(1)(2), Aayakar Bhawan, Churchgate, MK Marg, Mumbai-400020.
PAN/GIR No: AABCE9939J		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Kavitha Kaushik (SR DR)
Date of Hearing	28.01.2026
Date of Pronouncement	03.02.2026

ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal filed by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'Act') by the CIT(A), dated 29.09.2025 for the assessment year (AY) 2011-12.

2. The grounds of appeal raised by the assessee are as under:

1) We have borrowed funds through Lalita Cement Ltd. Hyderabad. Copy of Agreement & Bank statement in physical submitted to AO Mr. Sukumaran, Mumbai. Their desk lost these documents.

2) This fact not consider while giving an order.

3) Company got Strike off in the year 2017 & AO has started assessment for this company in the year 2018. We have simply raise questions about validity of this assessment when company is no more in exist.

4) Notices & order mentioned only single director also in order company regd. address wrongfully mentioned. Another person was also involved as Director. So how all liability will be levied on single director.

5) ITAT has set aside one appeal in my name WHERE they accept this borrowed funds truth. And now on same assumption IT passed this order.
6) Each time what the stand taken that already mentioned clearly in passed order.

3. The case was posted for hearing on 28.01.2026. The notice of hearing was sent through e-mail and by registered post. However, none appeared on behalf of the assessee nor any request for adjournment was filed. It may be stated that there were several defects in Form No.36 filed by the assessee. Accordingly, defect notices were issued to the assessee to rectify the following mistakes:

*“1. Respondent in cause-title filled wrongly.
2. Respondent Name and Designation and Address in Respondent Response Information is wrongly filled in.”*

In the subsequent defect notice, it was mentioned as follows:

“1. Form 36 and Grounds of Appeal before ITAT not signed by the appellant.”

3.1 The appellant was requested to rectify the defects within 10 days from the receipt of the defect notice. However, there is no response to the said notices. Thus, the appeal to the Tribunal has not been verified in the prescribed manner as required under sub-section (6) of Section 253 of the Act. It is further found that both the assessment order as well as the appellate order u/s 250 are the same and pertain to the order u/s 250 of the Act passed by the CIT(A) in case of Emperor Builders Pvt. Ltd. and not of the assessee. In view of these facts and failure to fulfill the statutory requirement for filing appeal before the ITAT, the subject appeal is not liable to be admitted and is accordingly, dismissed.

4. In the result, the appeal of the assessee is dismissed.

Order is pronounced on 03.02.2026.

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Sd/-
(BIJYANANDA PRUSETH)
ACCOUNTANT MEMBER

*Aniket Chand; Sr. PS
MUMBAI

Date: 03.02.2026

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, MUMBAI
6. Guard File

By Order
Assistant Registrar
ITAT, MUMBAI