

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, MUMBAI**  
**BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)**  
**I.T.A. No. 6057/Mum/2025**  
**Assessment Year: 2020-21**

<b>Bhoomi Home Towns</b> 71, 73, Punjani Estate Khopat Thane - 400601 <b>[PAN: AAUFB3501D]</b>	Vs.	<b>Income Tax Officer, Ward-1(1), Thane</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Nilesh Kariya, A/R
<b>Revenue by</b>	Shri Limbasiya Kavan Nareshkumar, Sr. DR

<b>Date of Hearing</b>	02.02.2026
<b>Date of Pronouncement</b>	12.02.2026

**ORDER**

**Per Smt. Beena Pillai, JM:**

The present appeal filed by the assessee arises out of the order dated 25/07/2025 passed by the NFAC, Delhi [hereinafter the “Ld.CIT(A)”] for A.Y. 2020-21.

**2.** At the outset, we find that, the Ld.CIT(A) passed the impugned order *ex parte* on the ground that, despite issuance of notices, the assessee did not appear. The Ld.AR has submitted before us that adjournments were sought in response to the notices issued; however, no further effective opportunity was granted to present his case and place the relevant evidence on record.

**3.** Considering the facts and circumstances of the case and in the interest of natural justice, we deem it appropriate to set aside the impugned order and remit the matter to the file of the Ld.CIT(A) for fresh adjudication. The Ld.CIT(A) is directed to pass a reasoned

and speaking order in accordance with law, after duly considering the evidence furnished by the assessee. Needless to say, the Ld.CIT(A) shall grant the assessee proper and effective opportunity of being heard and the assessee is also directed to cooperate in the appellate proceedings.

**In the result, appeal of the assessee stands allowed for statistical purposes.**

**Order pronounced in the open court on 12/02/2026**

**Sd/-**

**(BEENA PILLAI)  
Judicial Member**

Mumbai

Dated: 12/02/2026

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**