

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
And
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.2482/M/2025
Assessment Year: 2011-12**

Publicis Communications Private Limited, [as a successor to erstwhile Capital Advertising Private Limited], 15 th Floor, Urmi Estate, Tower A, 95, Ganpatrao Kadam Marg, Lower Parel (West), Mumbai – 400013. PAN-AABCA5234G	Vs.	The Deputy Commissioner of Income Tax, Circle-3(1), [now the Deputy Commissioner of Income-tax, Circle 8(2)(1), Mumbai on account of merger], Room No. 479, 4 th Floor, Aayakar Bhavan, Maharshi Karve Marg, Marine Lines, Mumbai-400020.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Ketan Ved, CA
Revenue by : Shri Virabhadra Mahajan, (SR. D.R.)

Date of Hearing : 19.01.2026
Date of Pronouncement : 12.02.2026

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 25.09.2015, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2011-12.

2. In the instant case, the AO vide assessment order dated 28.03.2014 has made the additions of Rs.18,00,000/- and

Rs.5,00,000/- on account of disallowance qua payment made to M/s. Publicis Communications Pvt. Ltd. (PCPL) and M/s. Korn/Ferry International Pvt. Ltd. for the prior period expense respectively.

3. The Assessee being aggrieved challenged the said additions by filing first appeal before the Ld. Commissioner, however, despite affording three opportunities, made no compliance and/or filed no submissions or documents and therefore in the constrained circumstances, the Ld. Commissioner dismissed the appeal of the Assessee affirming the aforesaid additions under consideration.

4. Thus, the Assessee being aggrieved has preferred instant appeal.

5. Heard the parties and perused the material available on record. The Assessee has claimed that it is a successor of M/s. Capital Advertising Pvt. Ltd. which was merged with the present Assessee, i.e. Publicis Communications Pvt. Ltd. (PCPL) with effect from 1st April, 2011 and therefore, that could be a reason for non-appearance before the Ld. Commissioner, however, the Assessee willing to continue the proceedings in its name and therefore, one opportunity may be granted to, by remanding the case to the file of the Ld. Commissioner. The Ld. D.R. did not refute the aforesaid claim. Considering the peculiar facts and circumstances in totality and specific to the effect that Capital Advertisements Pvt. Ltd. (CAPL), has merged with the Assessee herein, with effect from 01.10.2011 and thus, for just and proper decision of the case, the Assessee being as a successor of such company is required to be heard by the Ld. Commissioner and **therefore, the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh, suffice it to say, by affording an reasonable opportunity of being heard to the Assessee.**

6. We clarify that the Assessee would be at liberty to raise all ground including legal in nature, emanating from the impugned order/assessment order.

7. As the Assessment Year pertains to AY 2011-12, and therefore, the Assessee's Counsel has requested and not refuted by the Ld. D.R., thus, the Ld. Commissioner is directed to complete the appellate proceedings within 6 months from the date of receipt of this order.

8. In the result, Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 12.02.2026.

**Sd/-
(PRABHASH SHANKAR)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

Tarun Kushwaha
Sr. Private Secretary.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.