

**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.8695/M/2025  
Assessment Year: 2020-21**

<b>Mohammed Mazhar Kitabullah Khan,</b> Adil Industies, A-05, Gayadin Compound, Churi Wadi, Aarey Road, Goregaon (East), Mumbai-400063. <b>PAN – ANQPK5156L</b>	Vs.	<b>ITO 41 (4)(2),</b> Kautilya Bhavan, BKC, Bandra, (E), Mumbai- 400051.
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Shyam Agrawal, CA  
Revenue by : Shri Virabhadra S. Mahajan, SR. D.R.

Date of Hearing : 28.01.2026  
Date of Pronouncement : 13.02.2026

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 14.11.2025, 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. 2021-21.

**2.** In the instant case, the Assessing Officer vide assessment order dated 18.03.2025 under Section 147 r.w.s. 144B of the Act has made the additions of Rs.54,24,370/- and Rs.1,26,000/- being variation in respect of income from profits and gains from business and profession and house property respectively.

**3.** The Assessee being aggrieved against the aforesaid additions, though filed first appeal before the Ld. Commissioner, however except seeking adjournment on two occasions, eventually made no compliance and therefore, in the constrained circumstances, the Ld. Commissioner dismissed the appeal of the Assessee, affirming the aforesaid additions.

**4.** We have heard the parties and perused the material available on record. The Assessee on being asked for non-appearance before the Ld. Commissioner, has submitted that the Assessee on dated 05.11.2025 has requested for fortnight time, however, the Ld. Commissioner granted the adjournment up to 13.11.2025 and immediately on next date i.e. 14.11.2025 passed the impugned order dismissing the appeal of the Assessee. There was some confusion with regard to the communication of the adjournment sought for and/or time granted, which resulted into non-compliance by the Assessee on 13.11.2025 and therefore, lenient view may be

taken and one last and final opportunity may be afforded to the Assessee, to represent its case.

**5.** On the contrary, the Ld. D.R. refuted the claim of the Assessee.

**6.** We observe that there is fault of the Assessee for non-compliance before the Ld. Commissioner, however, it is also a fact that the Assessee has sought for adjournment for 15 days but that request was not acceded to and further the issues involved also remained to be adjudicated in its right perspective and proper manner, specifically, in the absence of relevant submissions and documents which the Assessee failed to file. Thus, considering the peculiar facts and circumstances in totality for just and proper decision of the case and substantial justice, we are of the opinion that justice would be met by remanding the case to the file of the Ld. Commissioner for decision afresh, suffice it to say by affording reasonable opportunity of being heard to the Assessee.

**7.** Thus, the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh in the above terms.

**8.** The Assessee is also directed to comply with the notices to be issued by the Ld. Commissioner and file the relevant submissions/documents, as would be essentially required for just and proper decision of the case. We clarify that in case of subsequent default, the Assessee shall not be entitled for any leniency.

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

**Order pronounced in the open court on 13.02.2026.**

**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.