

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"K(SMC)" BENCH, MUMBAI**  
**BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER&**  
**SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**  
**ITA No. 8151/MUM/2025 (AY: 2020-21)**  
*(Physical hearing)*

Suhanish Enterprises LLP 31, 2 <sup>nd</sup> Floor, 14 Navyug House, Dhirubhai Parekh Marg, Ladwadi, Kalbadevi, Mumbai – 400002. <b>[PAN : ACKFS8292C]</b>	Vs	ITO, Ward – 23(3)(6), Mumbai. Piramal Chambers, Mumbai – 400012.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Satyaprakash Singh, CA
Revenue by	Shri Bhagirath Ramawat, Sr. DR
Date of Institution	28.09.2025
Date of hearing	11.02.2026
Date of pronouncement	11.02.2026

**Order under section 254(1) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER;**

1. This appeal by assessee is directed against the ex-parte order of Id. CIT(A)/NFAC dated 29.09.2025 for Assessment Year (AY) 2020-21.
2. Rival submissions of both the parties have been heard and record perused. The Id. Authorized Representative (Id. AR) of the assessee could not furnished written submission before Id. CIT(A) due paucity of time. The Id AR of the assessee submits that one of the partner of the assessee firm died, and thereafter the firm was with other entity. The assessee cold not furnished complete reconciliation of entire purchases and creditors. The assessee seeks one more opportunity to contest the case before Id. CIT(A). The assessee has good case on merit and is likely to succeed in one more opportunity to contest the case before Id.

CIT(A). The Id. AR of the assessee prayed to restore the matter back to the file of Id. CIT(A) with the liberty to file written submission along with corroborative / supporting evidence. He undertakes on behalf of assessee to be more vigilant in making timely compliance before lower authorities.

3. On the other hand, learned Senior Departmental Representative (Id. Sr. DR) for the Revenue not seriously opposed the plea of Id. AR of the assessee.
4. We have considered the rival submissions of both the parties and have gone through the lower authorities carefully. We find that while passing assessment order, the AO treated turnover of assessee at Rs. 2.21 crore and estimated income of the assessee. The AO also disallowed sundry balance written off. Such additions were made for the want of reply and evidences by the assessee. Before us, the Id. AR of the assessee vehemently argued that one more one more opportunity may be allowed to assessee to contest the appeal on merit. He undertakes on behalf of the assessee to be more vigilant in future in making timely compliance. We find that substantial rights of the assessee are involved in the present appeal. The lower authorities made addition in absence of proper reply and evidences. Therefore, keeping in view the principle of natural justice, the matter is restored back to the file of Id. CIT(A) to decide all the issues on merit. The assessee is also directed to be more vigilant in future in making timely compliance. In the result,

grounds of appeal raised by assessee are allowed for statistical purpose.

5. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced on 11 /02/2026 at the time of hearing in the open court.

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

Mumbai; Dated 11 /02/2026  
Biswajit, Sr PS

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar  
ITAT, Mumbai