

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI

**BEFORE SHRI SAKTIJIT DEY, VP AND
SHRI MAKARAND VASANT MAHADEOKAR, AM**

SA No. 28/Mum/2026
(Arising out of ITA No.822/Mum/2026)
(Assessment Year:2012-13)

Sameer Dalvi Flat No. 1501, Kshpira Sara Realty, 15 th Floor, Sector 8, Plot No. 16, Sanpada, Navi Mumbai, Sanpada S.O.- 400 705, Navi Mumbai-400 705	Vs.	Income Tax Officer Kautilya Bhavan, Mumbai-400 051
PAN/GIR No. AIVPD 0805 D		
(Applicant)	:	(Respondent)
Applicant by	:	Shri Dhairya Dawda
Respondent by	:	Shri Aanavaran Kosuri (Sr. DR)
Date of Hearing	:	13.02.2026
Date of Pronouncement	:	13.02.2026

ORDER

The present application has been filed by the assessee, seeking stay on recovery of outstanding demand of Rs.5,51,464/- for the A.Y. 2012-13.

2. Before us, ld. Counsel appearing for the assessee submitted that the A.O. has completed the assessment to the best of his judgement without considering any of the submissions of the assessee and has raised an arbitrary demand. He submitted, if the appeal is heard on merit, the addition made by the A.O. will be set aside. Thus, he requested for stay of demand. Alternatively, he submitted, an early hearing of the appeal may be granted.

3. Ld. DR opposed grant of stay. However, he did not have any objection for early hearing of appeal.

4. We have considered rival submissions and perused the materials available on record. Having gone through the respective orders of the departmental authorities, we are of the view that the issues have to be decided at the appellate stage based on factual position on record. Moreover, on a query of the Bench, ld. Counsel fairly submitted that as of now the A.O. has not initiated any proceeding for recovery of the demand. In the fitness of things, we deem it appropriate to grant early hearing of the appeal. We direct the registry to fix the appeal for hearing on 19.02.2026. Paper books, if any, must be filed by the parties by 16.02.2026.

5. In the result, the stay application is partly allowed in the terms indicated above.

Order pronounced in the open court on 13.02.2026.

Sd/-

(Makarand V. Mahadeokar)
Accountant Member

Mumbai; Dated : 13.02.2026

Roshani, Sr. PS

Sd/-

(Saktijit Dey)
Vice President

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai