

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
Ms SUCHITRA KMBLE, JUDICIAL MEMBER**

I.T.A. No.1997/Ahd/2025
(Assessment Year: 2018-19)

Moon Technolabs Private Limited, C-105A, Ganesh Meridian, Opp. Kargil Petrol Pump, S.G Highway, Sola Ahmedabad-380061. [PAN :AAICM0212D]	Vs.	Addl/Jt.Commissioner of Income Tax, Ahmedabad.
(Appellant)	..	(Respondent)

Appellant by :	Shri Sanjaykumar M Khatik, AR
Respondent by:	Shri Veerbadram Vislavath, Sr. DR
Date of Hearing	13.01.2026
Date of Pronouncement	17.02.2026

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This appeal is filed by the Assessee against the appellate order dated 26.08.2025 passed by the Commissioner of Income Tax (Exemption), Ahmedabad, relating to the Assessment Year 2018-19.

2. The assessee has raised the following grounds of appeal:

The learned Commissioner of Income Tax (Appeals) [CIT(A)] has erred in law and on facts in confirming the additions/disallowances made by the Assessing Officer without properly appreciating the facts of the case and the submissions made by the appellant. The order passed is bad in law and liable to be quashed.

2. Ground No. 1-Disallowance of Income Tax Expense of ₹3,47,730/-

a) *The learned CIT(A) has erred in confirming the disallowance of ₹3,47,730/- towards Income Tax Expense.*

b) *The learned authorities failed to appreciate that the said Income Tax Expense was never claimed as a deduction while computing taxable income, as the computation was based on Profit Before Tax (PBT) as per audited financial statements.*

c) *The addition made by the Assessing Officer results in double disallowance of the same item and is, therefore, erroneous and unsustainable in law.*

d) *The disallowance made without verification of the computation of income and ITR filed (acknowledgment no. 333984891131018) is arbitrary, unjustified, and contrary to the provisions of the Income Tax Act.*

The appellant, therefore, prays that the disallowance of 23,47,730/- be deleted.

3. Ground No. 2-Disallowance of Donation Expense of ₹12,500/-

a) *The learned CIT(A) has erred in confirming the disallowance of 212,500/- towards donation expenses.*

b) *The appellant submits that the said donation expense was already disallowed by the assessee in the computation of income under Schedule BP (Item No. 23) of the ITR filed (acknowledgment no. 333984891131018).*

c) *Therefore, the further disallowance of the same amount by the Assessing Officer leads to double addition, which is apparent on the face of the record.*

d) *The action of the learned authorities is unjustified and not in accordance with law. The appellant, therefore, prays that the disallowance of 212,500/- be deleted.*

4. Ground No. 3-Erroneous Reference to Non-Refundable Deposit of ₹50,00,000/-

a) *The learned Commissioner of Income Tax (Appeals) [CIT(A)] has erred in law and on facts in making observations and findings in the impugned order under section 250 regarding a so-called "non-refundable deposit of ₹50,00,000/-", which was never a subject matter of appeal, addition, or disallowance before the Assessing Officer or before the learned CIT(A).*

b) The appellant most respectfully submits that no such issue, transaction, or disallowance relating to any non-refundable deposit of 250,00,000/- ever arose in the assessment proceedings or in the statement of facts and grounds of appeal filed before the learned CIT(A).

c) The inclusion of this point in the appellate order is wholly inadvertent, factually incorrect, and beyond the scope of the appeal. The same deserves to be expunged from the record as it is not based on any material available on file. d) The appellant, therefore, prays that the Hon'ble Tribunal may kindly ignore, delete, or direct the correction of this erroneous reference in the impugned appellate order, as the same has no relevance to the appellant's case for A.Y. 2018-19.

3. On perusal of the record, we find that notices of hearing were issued on several occasions, however, the assessee failed to furnish the requisite documents. It is noted from the records that the assessee was specifically asked, through notice, to explain the delay and to file a petition seeking condonation of delay along with an affidavit or supporting evidence. Despite being afforded adequate opportunity, the assessee has not submitted any explanation or request for condonation of delay. Thus, in the absence of any application for condonation and no material available on record, the appeal was held to be not maintainable and accordingly dismissed *in limine*. Before us, the Ld. Counsel for the assessee submitted that, given an opportunity, all necessary details, clarifications, and explanations would be furnished to the Revenue authorities explaining the reasons for condonation of delay. Hence, in the interest of justice, the matter is remanded to the Ld. CIT(A) for **de novo adjudication**. The assessee shall submit all relevant bank statements and documents before the Ld. CIT(A) and shall comply with the notices issued by the Revenue authorities without seeking any unnecessary adjournments.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 17.02.2026.

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

**Sd/-
(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

Ahmedabad; Dated (True Copy) 17.02.2026
MV

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

**सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**