

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
“A” BENCH MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIALMEMBER &  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**M.A. No. 337/MUM/2025  
(Arising out of ITA No. 1611/MUM/2025, A.Y.2017-18)**

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| Anil Arjun Waghmare<br>A 203, Alka Bhuvan Eksar<br>Road, Sainth Nagar,<br>Borivali (W), Mumbai,<br>Maharashtra- 400103 | Vs. | I.T.O. Ward 32(1)<br>Room No. 703, 7 <sup>th</sup> Floor,<br>Kautilya Bhavan, C-41<br>to C-43 G Block Bandra<br>Kurla Complex,<br>Mumbai,<br>Maharashtra - 400051 |
| PAN/GIR No. AAJPW1608B   |     |   |
| Applicant)   |     | Respondent)   |

|               |                             |
|---------------|-----------------------------|
| Applicant by  | Shri Anil Arun Waghmare     |
| Respondent by | Shri Surendra Mohan, Sr. AR |

|                                      |            |
|--------------------------------------|------------|
| सुनवाई की तारीख/Date of Hearing      | 06.02.2026 |
| घोषणा की तारीख/Date of Pronouncement | 17.02.2026 |

**ORDER**

**PER SANDEEP GOSAIN, JM:**

The present MA has been filed by the assessee arising out of ITA No. 1611/Mum/2025, order dated 17.06.2025 requesting for rectification of the Tribunal order.

2. The Ld. AR submitted that the appeal filed by the assessee in ITA No. 1611/M/2025 was previously dismissed by the Tribunal *ex-parte* for non-prosecution.

3. We have heard both the parties, perused the material placed on record, and considered the impugned order dated 17.06.2025.

4. On a perusal of the records, we noticed that the appeal was indeed disposed of *ex-parte* as the assessee failed to appear when the matter was called for hearing.

5. Having considered the submissions, we find that the assessee has furnished a reasonable and sufficient cause for non-appearance on the scheduled date. In the interest of substantial justice and to ensure the matter is adjudicated on merits, we recall the impugned order dated 17.06.2025 passed in ITA No. 1611/M/2025.

6. The Registry is directed to restore the captioned appeal to its original number and list the matter for a fresh hearing in the regular course. Parties are to be informed accordingly.

7. In the result, the MA filed by the assessee stands allowed.

Order pronounced in the open court on 17.02.2026.

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

Sd/-  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated:17.02.2026

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**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-

4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Dy./Asstt. Registrar)ITAT,  
Mumbai