

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "C" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No. 7956/Mum/2025  
Assessment Year : 2017-18

Patni Agency, Shop No. 6 & 7, Ground Floor, Tapovan Vidyalay, Opp. Sai Ram Tower, Indralok Phase 4, Golden Nest, Bhayandar (East), District Thane, Maharashtra-401105. PAN : AAHFP1767C	vs.	Income Tax Officer, Ward-2(1), Ashar IT Park, 6 <sup>th</sup> Floor, Road No. 16Z, Wagle Industrial Estate, Thane (West), Maharashtra-400604.
(Appellant)		(Respondent)

For Assessee :	Ms. Shivali Mhatre,
For Revenue :	Shri Virabhadra Mahajan, Sr.DR

Date of Hearing :	12-02-2026
Date of Pronouncement :	18-02-2026

**ORDER**

**PER VIKRAM SINGH YADAV, A.M :**

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 03-09-2025, pertaining to Assessment Year (AY) 2017-18.

2. Briefly, the facts of the case are that the assessment in this case was completed u/s. 147 r.w.s. 144B of the Income Tax Act, 1961 ('the Act'), vide order dt. 08-03-2025, wherein the AO has brought to tax an amount of Rs. 59,06,269/- u/s. 40A(3) of the Act and Rs. 3,27,960/- u/s. 37(1) of the Act. The assessee thereafter, carried the matter in appeal before the Ld.CIT(A), who has since dismissed the appeal of the assessee on account of non-prosecution and against the said order and findings of the Ld.CIT(A), the assessee is in appeal before us.

3. During the course of hearing, the Ld.AR submitted that due to non-receipt of notices issued by the Ld.CIT(A), the assessee could not file its response to the said notices, otherwise, the assessee has been compliant and has filed replies to the notices issued during the course of assessment proceedings. It was submitted that the assessee be allowed one more opportunity in the interest of justice and the matter may be remanded to the file of the Ld.CIT(A) for necessary adjudication.

4. Per contra, the Ld.DR is heard, who has not raised any specific objection where the matter is set aside to the file of the Ld.CIT(A).

5. We have heard the rival contentions and perused the material available on record. As evident from records, it is clear that the Ld.CIT(A) dismissed the appeal of the assessee on account of non-prosecution and there is no finding on merits of the case and in view of the limited prayer raised by the Ld.AR on behalf, we are of the considered opinion that in the interest of justice, the assessee should be granted one more opportunity to represent its case diligently before the Ld.CIT(A). Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the Ld.CIT(A) for deciding the same afresh as per law, after providing reasonable

opportunity to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the matter and is at liberty to file necessary explanation / documentation as so advised.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 18-02-2026

Sd/-  
[SANDEEP SINGH KARHAIL]  
JUDICIAL MEMBER

Sd/-  
[VIKRAM SINGH YADAV]  
ACCOUNTANT MEMBER

Mumbai,  
Dated: 18-02-2026

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai