

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, MUMBAI
BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No. 8249/Mum/2025
Assessment Year: 2011-12
&
ITA No. 8228/Mum/2025
Assessment Year: 2015-16**

Avanish Overseas Pvt Ltd 1, Kartar Singh Compound, LBS Road, Ghatkopar, Mumbai- 400086 PAN: AACCA9108Q	Vs.	Income Tax Officer-14(1)(2) Mumbai-400020
(Appellant)		(Respondent)

Assessee by	Shri Dalpat Singh
Department by	Shri Surendra Mohan, SR. DR

Date of Hearing	16.02.2026
Date of Pronouncement	18.02.2026

ORDER

Per Bench:

1. These two appeals by the Assessee are directed against separate orders passed by the Ld. Commissioner of Income Tax (Appeals) [CIT(A)], National Faceless Appeal Centre (NFAC), Delhi, both dated 24.09.2025. These appeals pertain to Assessment Years (A.Y.) 2011-12

and 2015-16, arising from assessments framed under section 147 r.w.s. 144 and section 143(3) of the Income-tax Act, 1961, respectively. As both appeals involve common issues and the same Assessee, they were heard together and are disposed of by this consolidated order for the sake of convenience.

ITA No. 8249/Mum/2025 for A.Y. 2011-12

2. The brief facts are that the assessee is a company and filed return of income for A.Y. 2011-12 on 30.09.2011 showing total income of Rs.5,99,870. The Assessing Officer in assessment order passed u/s 147 r.w.s 144 has made addition u/s 68 of unsecured loan balance of Rs.2,41,70,424/-. Aggrieved, the assessee preferred appeal before the Ld. CIT(A).
3. On appeal before the Ld. CIT(A), assessee sought an opportunity of personal hearing through video conferencing. The Ld. CIT(A) scheduled the hearing on 19.09.2025 and issued the VC link on 16.09.2025. Since the assessee failed to avail the said opportunity, the Ld. CIT(A) proceeded to decide the appeal ex parte and confirmed the addition made by the Assessing Officer.
4. The Ld. AR at the outset has submitted that the Ld. CIT(A) passed the order without hearing through the VC, one more opportunity may be provided to substantiate the case before the Ld. CIT(A).
5. The Ld. DR on the other hand, relied on the orders of lower authorities.
6. We have considered the rival submissions and perused the material available on record. We find that the assessee sought an opportunity of personal hearing through video conferencing. The Ld. CIT(A) provided the said opportunity but assessee failed to avail the same. keeping in view the principles of natural justice, we are of the opinion that one more opportunity should be granted to the assessee to

substantiate his case before the Ld. CIT(A). Accordingly, the matter is remanded back to the file of Ld. CIT(A) for fresh adjudication. The assessee is also directed to comply with the notices issued by the Ld. CIT (A) without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

ITA No. 8228/Mum/2025 for A.Y. 2015-16

7. The brief facts are that the assessee is a company and filed return of income for A.Y. 2015-16 on 31.10.2015 showing total income of Rs.4,00,270/-. The Assessing Officer in assessment order passed u/s 143(3) has made addition u/s 68 of unsecured loan balance of Rs.93,36,000/-. Aggrieved, the assessee preferred appeal before the Ld. CIT(A).
8. As the facts and legal issues are identical to those in the appeal for A.Y. 2011-12, our directions therein apply *mutatis mutandis* to this assessment year. This matter is also remanded to the Ld. CIT(A) for fresh adjudication. The appeal is allowed for statistical purposes.
9. In the result, both the appeals of the assessee are allowed for statistical purposes.

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

Sd/-

(NARENDER KUMAR CHOUDHRY)
Judicial Member

Sd/-

(JAGADISH)
Accountant Member

Mumbai, Dated: 18/02/2026

Ashwani Rao
Sr. Private Secretary

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order

(Assistant Registrar)
ITAT, Mumbai