

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

**ITA No. 8325/Mum/2025
Assessment Year: 2019-20**

Aziz Trade Links Private Limited 18/26 Hilal Manzil, Bhandari street, Masjid Bunder, Mumbai-400003 PAN: AAACA3488M	Vs.	ITO Ward 6(1)(1) Aaykar Bhavan, Mumbai
(Appellant)		(Respondent)

Assessee by	Shri Vimal Punmiya
Department by	Shri Surendra Mohan, SR. DR

Date of Hearing	17.02.2026
Date of Pronouncement	20.02.2026

ORDER

Per: SHRI JAGADISH, A.M.:

1. This appeal filed by the assessee is directed against the order dated 17.09.2025 passed by the Ld. Commissioner of Income Tax (Appeals), Delhi ["CIT(A)"] for Assessment Year 2019-20, arising from the intimation issued under section 143(1) of the

Income-tax Act, 1961 ("the Act") by CPC, Bengaluru (hereinafter referred to as "the Assessing Officer"/"AO").

2. At the outset, it is observed that there is a delay of 03 days in filing the present appeal. The Ld. Authorised Representative (AR) filed an affidavit explaining the reasons for the marginal delay. Having considered the explanation and being satisfied that the delay was occasioned due to reasonable and bona fide cause, the delay of 03 days is condoned and the appeal is admitted for adjudication on merits.
3. Briefly stated, the facts of the case are that the assessee, a company, filed its return of income on 18.10.2019 declaring total income of ₹73,83,210/-. While processing the return under section 143(1) of the Act, the CPC made an adjustment of ₹73,59,747/- on the ground that in part A of trading account there are inconsistency in the sum of sale/gross receipt of business. The assessee had reported sales of good at Rs 73,59,747 as well as "other operating revenue" at ₹73,59,747/- and total receipt also Rs 73,59,747/-.
4. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) issued three statutory notices; however, there was no compliance from the assessee. Consequently, the Ld. CIT(A) proceeded to dispose of the appeal ex parte and confirmed the adjustment made by the AO.
5. Before us, the Ld. AR submitted that the order of the Ld. CIT(A) was passed ex parte and requested that one more opportunity be granted to the assessee to substantiate its claim

before the AO. It was contended that the addition arose due to a clerical error while filling the return of income.

6. Per contra, the Ld. Departmental Representative (DR) submitted that the assessee was negligent in not responding to multiple notices issued by the Ld. CIT(A). It was therefore pleaded that no further opportunity should be granted and the order of the lower authorities be sustained.
7. We have carefully considered the rival submissions and perused the material available on record. It is an undisputed fact that the Ld. CIT(A) issued several notices which remained uncomplished with and the conduct of the assessee does reflect lack of due diligence. However, we also note that the appeal has been disposed of ex parte without examining the issue on merits. The explanation of the assessee that the impugned adjustment arose due to inadvertent reporting of sales figures under the head "other operating revenue" requires factual verification.
8. In the interest of substantial justice and in consonance with the principles of natural justice, we deem it appropriate to restore the issue to the file of the Jurisdictional Assessing Officer (JAO) for limited verification of the assessee's claim and recomputation of income under section 143(1) of the Act in accordance with law.
9. At the same time, considering the repeated non-compliance on the part of the assessee before the Ld. CIT(A), we find it fit to impose cost so as to ensure diligent participation in the proceedings. Accordingly, the impugned order is set aside and the matter is restored to the file of the Ld. JAO for fresh adjudication after providing reasonable opportunity of being heard to the

assessee, subject to the condition that the assessee shall deposit cost of ₹11,000/- under the head "Other Receipts" of the Income Tax Department within fifteen days from 17.02.2026.

10. The assessee is directed to promptly comply with all notices and file the requisite submissions/documents without any default. It is made clear that any further non-compliance may result in adjudication based on the material available on record.

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

Order pronounced in the open court on 20/02/2026

Sd/-

(NARENDER KUMAR CHOUDHRY)
Judicial Member

Sd/-

(JAGADISH)
Accountant Member

Mumbai, Dated: 20/02/2026
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