

IN THE INCOME TAX APPELLATE TRIBUNAL

"C" BENCH, MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.7862/MUM/2025
(Assessment Year : 2013-14)

Pamps Dairy Private Limited,

Ground Floor, Tara Niwas,

Vishnu Nagar, Naupada,

Thane (W) - 400602

PAN: AAGCP7084C

..... Appellant

v/s

Income Tax Officer, Ward – 3(2),

Qureshi Mansion, Gokhale Raod,

Thane – 400602

..... Respondent

Assessee by : Ms. Shweta Poojari

Revenue by : Shri Virabhadra Mahajan, Sr. DR

Date of Hearing – 24/02/2026

Date of Order - 26/02/2026

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The assessee has filed the present appeal against the impugned order dated 30/10/2025, passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], for the assessment year 2013-14.

2. In this appeal, the assessee has raised the following grounds: -

"1. The Ld. Commissioner of Income tax (Appeals) erred in dismissing the appeal of upholding the addition made by the Assessing officer.

2. The Ld. Commissioner of Income tax (Appeals) erred in not giving reasonable opportunity to the appellant. He concluded the appeal by giving three opportunities only while for concluding the appeal there is no time limit set under the Act."

3. We have considered the submissions of both sides and perused the material available on record. In the present case, at the outset, it is evident that the learned CIT(A) has passed the order *ex parte* due to the non-appearance of/on behalf of the assessee. Now, in the appeal before us, the assessee is duly represented by the learned AR and wishes to pursue the litigation against the addition made by the AO. During the hearing, explaining the reasons for non-compliance with the notices issued by the learned CIT(A), the learned AR placed on record the affidavit of the Director of the assessee company, submitting as follows: -

"1. That the company Pamp Dairy Private Limited is assessed under PAN: AAGCP7084C In the records of Income Tax Officer, WARD 3(2), Thane, Maharashtra.

2. That the company was selected for scrutiny for the assessment year 2013-14.

3. All necessary details were provided to the Assessing Officer during the course of assessment proceedings.

4. Assessment unit under NFAC passed order under section 147 r.w.s 144 and 144B of the Income Tax Act on or about 23rd May, 2023.

5. Aggrieved by the addition, an appeal was preferred before Commissioner of Income tax, (Appeals) on or about 11t December, 2023.

6. Thereafter, due to financial stress and interaction with bankers regarding stressed INDIA accounts of the group concerns, the management could not attend to day to day matters including the notices received from the appellate authorities in the instant case.

7. This resulted in an ex parte order, dated 30th October, 2025 passed by The Commissioner of Income Tax (Appeals) dismissing the appeal filed by the appellant.

8. Non attendance was purely unintentional and beyond the control of the management in the given circumstances of financial crisis on day-to-day basis in the group concerns.

9. Against the Addition, the appellant is before your Honour filing the appeal on or about 26th November, 2025 which was within time and no delay is involved.

10. This affidavit is being made in support of our request to set aside the order to the records of the Commissioner of Income Tax (Appeals) for fresh adjudication.

11. Further we hereby undertake that timely compliance will be made during the course of appellate proceedings.”

4. Therefore, in view of the above, we are of the considered opinion that, in the interest of justice, the assessee be hereby granted one more opportunity to represent its case on merits before the learned CIT(A). Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the learned CIT(A) for *de novo* adjudication of the appeal on merits, after considering all the details/submissions as may be filed by the assessee. Needless to mention, no order shall be passed without affording a reasonable and adequate opportunity of hearing to the parties. Further, the assessee is directed to furnish/update his Email address in the records before the learned CIT(A) so that the hearing notice(s) are sent to the operational email address. Thus, the assessee is directed to appear before the learned CIT(A) on all dates of hearing as may be fixed without any default. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 26/02/2026

**Sd/-
VIKRAM SINGH YADAV
ACCOUNTANT MEMBER**

**Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER**

MUMBAI, DATED: 26/02/2026

Prabhat

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai.