

IN THE INCOME TAX APPELLATE TRIBUNAL
"DB" BENCH, NAGPUR

BEFORE SHRI PAWAN SINGH, JM &
SHRI KHETTRA MOHAN ROY, AM

ITA no. 401/Nag./2024
(Assessment Year : 2016-17)

Sevalal Infracore Pvt. Ltd.,
L-8 Vidarbha Housing Board,
Colony Mahinde Chowk, Yavatmal, Appellant
Maharashtra-445001.
PAN – AATCS6206J

v/s

ITO, Ward-1,
Yavatmal. Respondent

Assessee by : Miss Veena Agrawal, CA
Revenue by : Shri Pankaj Kumar,
CIT-DR

Date of Hearing -18/02/2026

Date of Order - 24/02/2026

ORDER

Per: Khettra Mohan Roy, AM

The present appeal by the assessee is against the order dated 24/-05/2024, passed by the learned Commissioner of Income Tax (Appeal)/National Faceless Appeal Centre (NFAC), Delhi [for short, "Id. CIT(A)"] for the Assessment Year (A.Y.) 2016-17. *The assessee has raised the following grounds of appeal:*

"1. Whether the Ld. AO is justified in facts and circumstances of the case in passing the order where the assessee time and again stated that the tax is discharged in the hands of the partnership firm.

2. Whether the Ld. AO is justified in facts and circumstances of the case in passing the order without considering the replies made by the assessee

3. Whether the Ld. AO is justified in facts and circumstances of the case in passing the order where the assessee cogently explained during the course of assessment that the investment has already been declared by the firm to the department and such investment is thus, being explained already. Thus, such investment is on the record and not concealed from the revenue and cannot be treated as unexplained.

4. Whether the Ld. AO is justified in facts and circumstances of the case in passing the order making addition in the hands of the partner of the appellant where the tax is already discharged by the partnership firm thus leading to double taxation.

5. Whether the Ld. AO is justified in facts and circumstances of the case in passing the order making any ad-hoc assumptions and estimates."

2. Before delving into the factual matrix, it appears that there has been non-appearance before both the lower authorities and Id. CIT(A) has dismissed the order due to non-response and has not passed the speaking order. At this juncture it would be appropriate in all fitness to restore the matter back to the file of Id. CIT(A) for fresh

adjudication and to pass a detailed order on merits after considering necessary evidences and documents submitted by the assessee.

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

Order pronounced in the open Court on 24/02/2026

Sd/-
PAWAN SINGH
JUDICIAL MEMBER
Nagpur dated 24/02/2026

Sd/-
KHETTRA MOHAN ROY
ACCOUNTANT MEMBER

Copy of the order forwarded to:

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

SK, SR. PS

Secretary

By Order

Sr. Private

ITAT, Nagpur