

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, MUMBAI**

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER  
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**ITA No.6046/MUM/2025  
(Assessment Year:2017-2018)**

**Deepak Mulchand Gosar**

1401, Nishtha Appt., BPS Plaza Compound,  
Devidayal Road, Mulund West,  
Mumbai - 400080. Maharashtra  
[PAN: AEJPG7570E]

..... **Appellant**  
Vs

**Income Tax Officer Ward 41(2)(1),  
Mumbai**

Kautilya Bhavan, Mumbai - 400051.  
Maharashtra.

..... **Respondent**

**Appearance**

For the Appellant/Assessee : Shri Shashank Mehta  
For the Respondent/Department : Shri Annavarani Kosuri

**Date**

Conclusion of hearing : 02.02.2026  
Pronouncement of order : 20.02.2026

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**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. The present appeal preferred by the Assessee is directed against the order, dated 31/07/2025, passed by the Additional/Joint Commissioner of Income Tax (Appeals) -4, Hyderabad [hereinafter referred to as 'the **CIT(A)**'] whereby the Ld. CIT(A) had partly allowed the appeal against the Intimation Order, dated 29/03/2019, passed under Section 143(1) of the Income Tax Act, 1961 [hereinafter referred to as 'the **Act**'] for the Assessment Year 2017-2018.
2. When the appeal was taken up for hearing Learned Authorized Representative submitted that the appeal preferred by the Assessee against the Intimation Order passed under Section 143(1) of the Act was dismissed by the Learned CIT(A) recording that '*the Assessee has*

*failed to submit any substantial evidence to back the appeal against additions made by the Assessing Officer'. The Learned Authorized Representative for the Assessee placed reliance upon the submissions filed before the Learned CIT(A) on 20/12/2022 and the application filed by the Assessee for admission of additional evidence to contend that the CIT(A) had dismissed the appeal after recording incorrect facts.*

3. The Learned Departmental Representative supported the order passed by the Learned CIT(A). However, the Learned Departmental Representative was not able to controvert the submissions made by the Assessee regarding non-consideration of the submissions filed before the Learned CIT(A).
4. Given the facts and circumstances of the present case, we deem it appropriate and in the interest of justice to set aside the Order, dated 31/07/2025, passed by the Ld. CIT(A) with the directions to adjudicate the appeal afresh after granting the Assessee a reasonable opportunity of being heard.
5. Accordingly, Ground No.1 is allowed for statistical purpose and all the other grounds raised by the Assessee are dismissed as having been rendered infructuous.
6. In terms of above, the present appeal preferred by the Assessee is partly allowed.

Order pronounced on 20.02.2026.

*Sd/-*  
**(Makarand Vasant Mahadeokar)**  
**Accountant Member**

*Sd/-*  
**(Rahul Chaudhary)**  
**Judicial Member**

मुंबई Mumbai; दिनांक Dated :20.02.2026  
Milan, LDC

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण , मुंबई / DR,  
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai