

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH  
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

**ITA No.8268/Mum/2025 to 8270/Mum/2025  
(Assessment Year :2015-16, 2016-17 & 2020-21)**

Kavalldeepsingh Nirbhay Singh Thind 5, Kunwar Baugh CHS Chheda Road, Dombivli East Thane, Mumbai- 421 201	Vs.	ITO Ward 3(2), Kalyan
<b>PAN/GIR No.AEKPT0836R</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Aditya Ramachandran
Revenue by	Shri Hemanshu Joshi, Sr. Dr
<b>Date of Hearing</b>	<b>19/02/2026</b>
<b>Date of Pronouncement</b>	<b>20/02/2026</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

1. These three appeals filed by the assessee emanate from separate but identically worded appellate orders all dated 02.09.2025 passed by the National Faceless Appeal Centre, Delhi, arising out of assessments framed under section 147 read with section 144 of the Income Tax Act, 1961 for Assessment Years 2015-16, 2016-17 and 2020-21. Since the controversy involved in all the appeals is common and arises

from identical circumstances, they were heard together and are being disposed of by way of this consolidated order for the sake of convenience and judicial coherence.

2. At the very outset, the learned counsel appearing on behalf of the assessee submitted that the learned Commissioner (Appeals) has dismissed the appeals ex parte without adjudicating the issues on merits. It was contended that certain notices were stated to have been issued through the e-filing portal and electronic mode on 14.07.2025 and 18.08.2025; however, according to the assessee, no effective opportunity of hearing was availed as the assessee was not properly aware of such notices. The grievance of the assessee is that without any conscious or deliberate non-compliance, the appeals came to be dismissed for want of prosecution, thereby resulting in denial of an effective opportunity to contest the additions on merits.

3. The learned counsel, therefore, pleaded that the impugned orders be set aside and the matters be restored to the file of the learned Commissioner (Appeals) for fresh adjudication on merits after affording reasonable and effective opportunity of hearing. It was fairly submitted that the assessee undertakes to fully cooperate in the appellate proceedings and to comply with all statutory notices that may be issued.

4. The learned Senior Departmental Representative, on the other hand, very fairly submitted that if the appeals have been dismissed ex parte without examination of the merits of the additions, and if the assessee is willing to participate in the proceedings, the Revenue would have no serious objection if the

matters are restored to the file of the first appellate authority for fresh consideration in accordance with law.

5. We have carefully considered the rival submissions and perused the material placed on record, including the impugned appellate orders. It is an undisputed position that the appeals before the learned Commissioner (Appeals) have been dismissed without adjudicating the grounds on merits and essentially on account of non-compliance. The right of appeal is a substantive statutory right, and the first appellate authority is vested with co-terminus powers with that of the Assessing Officer. It is incumbent upon the appellate authority to examine the issues raised before it and render findings on merits, even where there is absence of representation, subject of course to the facts and circumstances of each case.

6. The principles of natural justice are not empty formalities; they constitute the very spine of fair adjudication. When an appeal is dismissed without examination of the substantive grounds raised, the lis remains unresolved on merits. In the present case, considering the explanation offered by the assessee and the fair stance adopted by the Revenue, we are of the considered opinion that one more opportunity should be granted to the assessee so that the issues may be adjudicated in accordance with law.

7. Accordingly, in the interest of substantial justice, we set aside the impugned appellate orders for Assessment Years 2015-16, 2016-17 and 2020-21 and restore the matters to the file of the learned Commissioner (Appeals). The learned

Commissioner (Appeals) shall adjudicate the appeals afresh on merits after providing due and reasonable opportunity of being heard to the assessee. The assessee is directed to cooperate fully and to ensure prompt compliance with all notices and directions issued during the course of appellate proceedings. It is made clear that failure to do so may entail consequences in accordance with law.

8. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced on 20<sup>th</sup> February, 2026.**

**Sd/-**  
**(ARUN KHODPIA)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 20/02/2026  
KARUNA, *sr.ps*

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**