

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

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

**ITA No.7180/MUM/2025
(Assessment Year: 2022-2023)**

Aditya Ramsingh Agarwal

Suit No.226, Bussa Ind. Premises Co-Op. Society,
Century Bazar Lane, Prabhadevi,
Mumbai – 400025. Maharashtra.
[PAN:AAAPA8348P]

..... **Appellant**

Vs

**Assistant Commissioner of Income Tax,
17(1), Mumbai**

Room No.232, Kautilya Bhawan, BKC,
Bandra (East), Mumbai – 400051.
Maharashtra.

..... **Respondent**

Appearance

For the Appellant/Assessee : None
For the Respondent/Department : Ms. Deepika Arora

Date

Conclusion of hearing : 04.03.2026
Pronouncement of order : 06.03.2026

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal has been preferred against the Order, dated 21/08/2025, passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the '**CIT(A)**'], whereby the Learned CIT(A) had dismissed the appeal of the Assessee against the Assessment Order, dated 26/03/2024, passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 [hereinafter referred to as '**the Act**'], for the Assessment Year 2022-2023.
2. The registry has marked a delay of 6 days in filing the present appeal. The aforesaid delay is condoned after taking into

consideration the explanation offered by the Assessee vide Letter, dated 03/12/2025. Accordingly, we proceed to adjudicate upon the grounds raised by the Assessee in the present appeal.

3. The Assessee has, inter alia, raised following grounds of appeal:

"1. On the facts and in the circumstances of the case and in law, the learned CIT(A) has erred in passing the order ex parte without providing proper and effective opportunity of being heard to the Appellant.

1.1 The learned CIT(A) failed to appreciate that the non-attendance was neither deliberate nor willful, and the Appellant was prevented by reasonable cause from filing submissions or attending the hearing.

1.2 The order passed without granting adequate opportunity is violative of the principles of natural justice and therefore bad in law and liable to be quashed."

4. We have heard Learned Departmental Representative on the above grounds and have perused the material on record.

5. On perusal of the Order impugned, we find that the Learned CIT(A) had dismissed the appeal preferred by the Assessee by way of an ex-parte order since the Assessee had failed to comply with notice of hearing dated 14/05/2025, 16/06/2025 and 17/07/2025 issued by the Learned CIT(A).

6. By way of Ground No. 1 to 1.2 raised in the present appeal, it has been contended by the Assessee that the impugned order was passed by Learned CIT(A) without granting the Assessee reasonable opportunity of being heard. It has been further contended that non-appearance before the Learned CIT(A) was neither deliberate nor willful. Per contra the Learned Departmental Representative supported the order passed by Learned CIT(A) and submitted that despite having been granted sufficient opportunities the Assessee failed to make

representation before the Learned CIT(A). Since the Assessee had failed enter appearance before the Learned CIT(A), the findings returned by the Assessing Officer were confirmed. Thus, there was no infirmity in the order passed by the Learned CIT(A).

7. We note that the Assessee had instituted the appeal on 19/04/2024. The first notice of hearing was issued after a year on 14/05/2025. Thereafter, two more notices were issued on 16/06/2025 and 17/07/2025. As there was no compliance, the appeal was dismissed vide order dated 21/08/2025. Thus, we note that all the opportunities granted by the Learned CIT(A) to the Assessee to make representation fell within a short period of over a period of three to four months only. Given the aforesaid, we deem it appropriate to grant another opportunity to the Assessee to make out the case on merits before the Learned CIT(A). Accordingly, we set aside the impugned Order, dated 21/08/2025 passed by the Learned CIT(A) with the directions to adjudicate the grounds raised in appeal afresh after granting reasonable opportunity of being heard. It is clarified that in case the Assessee fails to enter appearance or make submissions before the Learned CIT(A), the Learned CIT(A) would be at liberty to adjudicate the grounds raised on merits on the basis of material available on record. The Assessee is direct to take necessary steps to bring on record current email address for communication of notice of hearing. Assessee is also directed to be vigilant and track the appellate proceedings through Income Tax Business Application (ITBA). In terms of the aforesaid Ground No.1 to 1.2 raised by the Assessee are allowed for statistical purposes while the all the other grounds raised by the Assessee pertaining to the merits of the additions/disallowances are dismissed as having been rendered infructuous.

8. In result, in terms of the paragraph 6 above, the appeal preferred by the Assessee is partly allowed.

Order pronounced on 06.03.2026.

Sd/-
(Bijayananda Pruseth)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 06.03.2026
Milan, LDC

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. आयकरआयुक्त/ The CIT
4. प्रधान आयकर आयुक्त/ Pr.CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT,
Mumbai
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापितप्रति //True Copy//

उप/सहायकपंजीकार /(Dy./Asstt. Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai