

IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, MUMBAI
BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI JAGADISH, ACCOUNTANT MEMBER

ITA No. 6964/Mum/2025
Assessment Year: 2012-13

Aegis Limited (Earlier known as Aegis BPS Service Limited) Essar House, 11, KK Marg, Tulsiwadi, Mahalaxmi, Mumbai- 400034 PAN: BFVPS2543	Vs.	DCIT Circle 6(1)(1) Room No.563B, 5 th Floor, Aayakar BhavanKautilya Bhavan, Mumbai-400051
(Appellant)		(Respondent)

Assessee by	Shri Tarang Mehta
Department by	Shri Surendra Mohan, SR. DR

Date of Hearing	26.02.2026
Date of Pronouncement	27.02.2026

ORDER

Per: SHRI JAGADISH, A.M.:

1. This appeal filed by the assessee is directed against the order dated 21.08.2025 passed by the Ld. Commissioner of Income Tax (Appeals), Mumbai for Assessment Year 2012-13, arising out of the assessment framed under section 143(3) r.w.s 147 of the Income-tax Act, 1961.

2. The brief facts of the case are that the assessee has not filed return of income. The Assessing Officer on the basis of information that assessee is in receipt of contractual income, professional income and interest income aggregating to Rs.7,63,48,520/- but has not filed return and reopened the assessment by issuing notice u/s 148 of the Act. Assessee did not file return even in response to notice u/s 148. The Assessing Officer accordingly passed ex parte order assessing the total income of Rs.64,70,300/-
3. Aggrieved by the assessment order, the assessee filed an appeal before the Ld. CIT(A), but has not replied to the notices issued. The Ld. CIT(A) therefore, dismissed the appeal ex parte confirming the addition made by the Assessing Officer.
4. Before us, the Ld. Authorised Representative at the outset submitted that intimation was received from Ld. CIT(A) for hearing on 12.08.2021 and 24.02.2022 during Covid period and subsequently, due to change of personnel handling the tax matter, assessee could not comply with the notices and therefore requested to provide one more opportunity in the interest of justice.
5. The Ld. Departmental Representative, on the other hand, opposed the plea and submitted that the assessee was negligent in not responding despite multiple opportunities and therefore no further indulgence is warranted.
6. We have heard the rival submissions and perused the material available on record. It is an undisputed fact that the Ld. CIT(A) issued several notices which remained uncomplished with and the conduct of the assessee does indicate lack of due diligence. At the same time, we note that the appeal has been disposed of ex parte without examination of the issues on merits. In the interest of substantial justice and in keeping with the principles of natural justice, we are of the considered view that

the assessee deserves one final opportunity to present the case before the Ld. CIT(A).

7. However, considering the repeated non-compliance on the part of the assessee, we deem it appropriate to impose cost. Accordingly, the impugned order is set aside and the matter is restored to the file of the Ld. CIT(A) for fresh adjudication after providing reasonable opportunity of being heard to the assessee, subject to the condition that the assessee shall deposit cost of ₹11,000/- under the head "Other Receipts" of the Income Tax Department within fifteen days from 26.02.2026.
8. The assessee is directed to promptly comply with all notices that may be issued by the Ld. CIT(A) and is cautioned that any further non-compliance may entail adjudication based on material available on record.
9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 27/02/2026

Sd/-

Sd/-

(NARENDER KUMAR CHOUDHRY)

(JAGADISH)

Judicial Member

Accountant Member

Mumbai, Dated: 27/02/2026

Ashwani Rao
Sr. Private Secretary

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order

(Assistant Registrar)
ITAT, Mumbai