

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH MUMBAI**

**BEFORE HON’BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
HON’BLE SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.7841/Mum/2025  
(Assessment Year: 2017-18)**

Neelam Hiren Vora 1003, Dadarkar Tower, 61, Tardeo Road, Mumbai- 400034	Vs.	Assessment Unit, Income Tax Department Delhi-110001
PAN/GIR No. AGHPV8409M		
(Applicant)		(Respondent)

Assessee by	Shri Mayur Makadia
Revenue by	Shri Harendra Verma, Sr. DR

Date of Hearing	19.02.2026
Date of Pronouncement	01.04.2026

अदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order 01.09.2025 passed u/s 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2017-18. The following grounds are reproduced below:

*“Ground 1. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in sustaining the addition of Rs. 27,10,078 by passing an ex parte order u/s 250.*

*Ground 2. On the facts and circumstances of the case and in law, the Ld. CIT(A) failed to appreciate that the notice*

*issued u/s 148 is bad in law as the same has been issued beyond the period of limitation prescribed under the Law and as a consequence the assessment proceedings undertaken in pursuance of a time barred notice are void ab initio and therefore the Assessment Order is liable to be quashed as non est.*

*Ground 3. On the facts and circumstances of the case and in law, the Ld. CIT(A), failed to consider that the notice issued u/s 148 is bad in law as the same has been issued without DIN and is therefore in violation of Circular No. 19 of 2019 dated 14.08.2019 issued by CBDT.*

*Ground 4. On the facts and circumstances of the case and in law, the Ld. CIT(A) failed to consider that the impugned notice issued u/s 148 by the Jurisdictional Assessing Officer is bad in law as the same has been issued manually and not in a faceless manner as required u/s 151A r.w. e Assessment of Income Escaping Assessment Scheme 2022.*

*Ground 5. On the facts and circumstances of the case and in law, the Ld. CIT (A), for reasons best known to him, passed an ex parte Order and failed to consider the written submissions made by the appellant on 26.08.2025 against the hearing notice issued on 19.08.2025.*

*Ground 6. On the facts and circumstances of the case and in law, the Ld. CIT (A) erred in upholding the additions of Rs. 27,10,078 made by the AO u/s 56(2)(vii)(b) being the difference between the purchase price and the stamp duty value of the impugned property.*

*Ground 7. On the facts and circumstances of the case and in law, the Ld. CIT (A) failed to appreciate that as the Appellant has disputed the fair market value of asset as computed by the AO for the purpose of making an addition u/s 56(2)(vii)(b), he ought to have referred the aspect of valuation to the valuation officer u/s 142A of the Income*

*Tax Act 1961 for the purpose of determining the fair market value of the impugned asset.*

*Ground 8. On the facts and circumstances of the case and in law, the CIT (A) failed to consider the valuation report of a registered valuer valuing the property in question at Rs. 12,87,000 which was submitted by the appellant at the time of assessment as well as appellate proceedings without giving any cogent reason.*

*Ground 9. Without prejudice to the other grounds of appeal, on the facts and circumstances of the case and in law, the Ld. CIT(A) as well as the AO failed to consider the fact that the appellant is a co owner of the property and hence if at all the additions were to be sustained, then the same should have been restricted to 50 percent i.e. share of the appellant amounting to Rs. 13,55,039.”*

2. These grounds raised by the assessee relates to challenging the order of the Ld. CIT(A) in sustaining the additions made by the AO by passing an *ex parte* order under Section 250 of the Act.

3. We have heard the counsels for both parties, perused the material placed on record, the judgments cited before us, and the orders passed by the Revenue Authorities. From the records, we note that the Ld. CIT(A), while passing the *ex parte* order, has only mentioned that notices dated 10.06.2025 and 31.07.2025 were issued and served upon the assessee, but the same were not complied with; therefore, the Ld. CIT(A) rejected the appeal filed by the assessee.

4. However, from the records, we further noticed that the Ld. CIT(A) had also issued another notice dated 19.08.2025, which is

at **Paper Book Pages 16 to 19**, wherein the Ld. CIT(A) specifically allowed the assessee to furnish written submissions/documents up to 26.08.2025. In compliance thereof, the assessee filed written submissions vide letter dated 26.08.2025, and the acknowledgment of the same has also been placed on record at Paper Book Pages 22 to 50. Thus, all these documents show that the Ld. CIT(A) has not properly considered the documents furnished by the assessee and decided the case on the assumption that the assessee had not complied.

5. Therefore, the order passed by the Ld. CIT(A) is not sustainable in law. Accordingly, we set aside the impugned order passed by the Ld. CIT(A).

6. In view of the above, we restore the matter to the file of the Ld. CIT(A) to decide the issue afresh on merits. The assessee is also at liberty to file any other document in support of its contentions, if so advised, and is further at liberty to raise any additional ground before the Ld. CIT(A), which shall be decided by the Ld. CIT(A) in accordance with law.

7. Before parting, we make it clear that our decision to restore the matter to the file of the Ld. CIT(A) shall in no way be construed as expressing any opinion on the merits of the dispute, which shall be adjudicated independently by the Ld. CIT(A) in accordance with law.

8. Needless to mention, the Ld. CIT(A) shall provide adequate opportunity of hearing to the assessee. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of the proceedings.

9. In the result appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 01.04.2026

SD/-

**(PRABHASH SHANKAR)**  
**ACCOUNTANT MEMBER**

SD/-

**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 01/04/2026

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai