



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "A", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2836/PUN/2025
Assessment Year : 2016-17

M/s. Ask Energy Solutions Private Limited, A-66, Ramdoot Society, 1070 Sadashiv Peth, Near Shanipar, Pune 411030 Maharashtra PAN : AAKCA7719H	Vs.	CIT(A)/Addl/JCIT(A), Thiruvananthapuram (NFAC)
Appellant		Respondent

Assessee by	:	Shri Suhas Bora and Sampada Ingale
Revenue by	:	Shri Vidya Ratna Kishore
Date of hearing	:	17.03.2026
Date of pronouncement	:	17.04.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2016-17 is directed against the order dated 06.10.2025 framed by Addl/JCIT(A), Thiruvananthapuram arising out of Assessment Order dated 13.12.2018 passed u/s. 143(3) of the Income Tax Act, 1961 (in short 'the Act').

2. At the outset, ld. Counsel for the assessee submitted that the legal issue regarding non-serving of statutory notice u/s.143(2) of the Act has not been adjudicated by ld.CIT(A) even though the same has been referred in the impugned order and also the order of ld.CIT(A) is not a speaking order. Therefore, he prayed for restoring the issue raised to the file of ld.CIT(A) for afresh adjudication.



ITA No.2836/PUN/2025
M/s. Ask Energy Solutions Private Limited

3. On the other hand, ld.DR supported the order of ld.CIT(A).

4. We have heard the rival contentions and perused the record placed before us. We note that the assessee is a Private Limited company and assessment for A.Y. 2016-17 completed u/s.143(3) of the Act on 13.12.2018 wherein addition of Rs.32,74,975/- has been made to the returned income of Rs.31,56,830/- declared by the assessee. Income assessed at Rs.64,31,805/-. The assessee challenged the addition made by the assessee and also raised a legal issue that notice u/s.143(2) has not been served upon the assessee within the statutory time period provided under the Act. We however going through the impugned order observe that the ld.CIT(A) has not adjudicated this legal issue and further the observation of ld.CIT(A) only runs into five lines and the same reads as under :

“Observation and Decision:-

I have gone through the facts of the case and the submissions of the Appellant. The Appellant has claimed that the gross turnover shown does not include the Service Tax component which has resulted in the difference in reconciliation between the gross turnover shown in the Return of Income and the gross receipts in 26AS. The Assessing Officer is directed to verify the Service Tax component and provide relief in accordance to law.

Accordingly, the Appeal is partly allowed.”

5. The above finding of ld.CIT(A) cannot be equated to a speaking order as contemplated in section 250(6) of the Act and therefore considering the facts and circumstances of the



ITA No.2836/PUN/2025
M/s. Ask Energy Solutions Private Limited

case and also the non-adjudication of the legal issue, we deem it appropriate to remit back all the issues raised in the instant appeal to the file of Id.CIT(A) for afresh adjudication. Needless to mention that Id.CIT(A) in the set aside proceedings shall afford reasonable opportunity to the assessee. Impugned order is set aside and the grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 17th day of April, 2026.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 17th April, 2026.
Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.