

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI

**BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

ITA No.6753/Mum/2025 (Assessment year: 2013-14)
ITA No.6754/Mum/2025 (Assessment year: 2016-17)
ITA No.6755/Mum/2025 (Assessment year: 2017-18)

Vijay Dattatray Mahajan Through Son and Legal Heir Mr. Subodh Vijay Mahajan, 1, Krishna Niwas Highway Society, Gavand Path, Naupada, Thane-400602 PAN: AAVPM4601N	vs	DCIT Circle 3, Thane 6th floor, Ashar IT Park, Road No.16z, Wagle Estate, Thane (W), Thane-400604
APPELLANT		RESPONDENT

Assessee by : Ms. Vidhi Solani
Respondent by : Shri Sushil B. Shendge (SR. DR)

Date of hearing : 10/02/2026
Date of pronouncement : 13/02/2026

ORDER

Per Bench :

A bunch of appeal of the assessee filed against the order of the NFAC, Delhi [for brevity 'the Id. CIT(A)'], order passed under section 250 of the Income Tax Act 1961 (for brevity 'the Act'), for Assessment year 2013-14, 2016-17 & 2017-18, date of orders 08/08/2025 for AY 2013-14 & rest of the assessment years dated

13/08/2025. The impugned appeals emanated from the order of National Faceless Assessment Unit, (for brevity the Ld. AO), order passed under section 143(3) r.w.s. 147 of the Act, date of all the orders 30/03/2022.

2. Since all the appeals pertain to the same assessee involving similar issues arising out of a similar factual matrix, these appeals were heard together as a matter of convenience and are being decided by way of this consolidated order. With the consent of the parties, The **ITA No. 6753/Mum/2025** is treated as lead case, and the decision rendered therein shall apply mutatis mutandis to other appeals.

3. The brief facts of the case are that the assessee an individual capacity filed the return and engaged in manufacturing and supply of chemicals under proprietary firm M/s Supra Chemicals. The assessee expired on 13-03-2025. The assessee filed the return dated 10-08-2013 by declaring total income 1,46,46,858/-. Thereafter the Ld. AO issued notice under section 148 on 31-03-2021 and commenced re-assessment proceedings. Finally the assessment was completed on 30-03-2022 under section 147 read with section 144B of the Act by making addition of Rs.14,00,000/- as business income on account of alleged accommodation entry provided to M/s. USV Pvt. Ltd. Being aggrieved, the assessee filed an appeal before the Ld. CIT(A), but the Ld. CIT(A) rejected the appeal for non-prosecution due to non-compliance of the hearing notices. Finally the Ld. CIT(A) upheld the addition of the Ld. AO. Being aggrieved, the assessee filed an appeal before us.

4. The Ld. AR argued and filed a **paper book** containing **page 1 to 73**, which has been placed on record. The Ld. CIT(A) has wrongly assumed the fact that no

notice was duly complied by the assessee during appeal proceeding. It is pertinent to note that the assessee has died on 13-03-2025. So the legal heir was in process to insert the legal heir and information of the death of the assessee to the Ld. CIT(A). The Ld. AR categorically stated that the hearing notices issued by the Ld. CIT(A) were duly complied by the assessee. The Ld. AR submitted a tabular chart related compliance of hearing notice, issued by the Ld. CIT(A). The said chart is reproduced as below.

Particulars	Assessment Year 2013-14		
	Date of hearing	Assessee Response	Refer to enclosed Pg. No.
<i>1st Appeal Hearing Notice</i>	<i>08.04.2025</i>	<i>Adj. sought till 27.06.2025</i>	<i>01</i>
<i>2nd Appeal Hearing Notice</i>	<i>27.06.2025</i>	<i>Death certificate of assessee uploaded & further time sought to make submission</i>	<i>02</i>
<i>3rd Appeal Hearing Notice</i>	<i>01.08.2025</i>	<i>Written submission dt.31.07.2025</i>	<i>03 to 25</i>

In relation of her argument, the Ld AR prayed to restore the matter to the file of the Ld. CIT(A) and requested to pass speaking order.

5. The Ld. DR argued and fully relied on the order of the revenue authorities. But he has not produce any contrary fact against the submission of the Ld. AR.

6. We have heard the rival submissions and perused the material available on record. The assessee filed the return of income, and the assessment was completed pursuant to issuance of notice under section 148 and framed under

sections 147 read with section 144B of the Income-tax Act, 1961, wherein an addition of Rs.14,00,000/- was made on account of alleged accommodation entries. During the appellate proceedings, the Ld. CIT(A) issued notices and observed that sufficient opportunity had been granted. However, the Ld. AR submitted before us that the assessee had duly complied with the notices and filed the necessary submissions before the Ld. CIT(A), but the same were not duly considered, and the appeal was dismissed for non-prosecution.

Considering the facts and circumstances of the case, and in the interest of natural justice, we deem it appropriate to restore the matter to the file of the Ld. CIT(A) for de novo adjudication. The Ld. CIT(A) is directed to pass a reasoned and speaking order in accordance with law. We make it clear that we have not expressed any opinion on the merits of the case, and all issues are kept open for fresh consideration. Needless to state, the assessee shall be afforded a reasonable opportunity of being heard in the set-aside proceedings, and any evidence sought to be filed shall be considered in accordance with law. The assessee is also directed to remain diligent and extend full cooperation to ensure expeditious disposal of the matter.

Accordingly, the appeal of the assessee is allowed for statistical purposes.

7. In the result, the appeal of the assessee bearing **ITA No.6753, 6754 and 6755/Mum/2025** are allowed for statistical purpose.

Order pronounced in the open court on 13th day of February 2026.

Sd/-

(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated:

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

13/02/2026

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Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
5. गार्डफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT, MUMBAI