JYOTI RAJESH MANE
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2026:BHC-OS:12912-DB

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.213 OF 2024

Pr. Commisioner of Income Tax Central – I, Mumbai. ...Appellant

Versus

Raj Enterprises ...Respondents

Mr. Akhileshkumar Sharma, for Appellant.
Mr. Madhur Agrawal, i/b. Mr, Atul K. Jasani, for Respondent.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 11th June 2026

ORDER (Per: Aarti Sathe, J):

1. This Appeal has been filed by the Appellant–Revenue under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), challenging the order dated 23rd May 2023 passed by the Income Tax Appellate Tribunal (hereinafter referred to as "the ITAT"). By the said order, the ITAT remanded the matter to the Commissioner of Income Tax (Appeals) [hereinafter referred to as "the CIT(A)"] for *de-novo* consideration and directed the CIT(A) to take into consideration the decision of the ITAT pertaining to Assessment Year 2011-12, while deciding the issues involved in the Assessment Year involved in the present Appeal, after granting a reasonable opportunity of hearing to the Respondent–Assessee. The assessment year involved is AY 2016–17.

2026:BHC-OS:12912-DB

2. We are of the view that, since the ITAT has merely remanded the matter back to the CIT(A) for *de-novo* consideration on the ground that the order passed by the CIT(A) for A.Y.2016-2017 is an ex parte order, no fault can be found with the order of the ITAT. Most certainly, no substantial question of law arises for consideration in the present Appeal as sought to be canvassed by the Appellant–Revenue.

3. In view of the aforesaid, the order passed by the ITAT does not warrant any interference and does not give rise to any substantial question of law requiring consideration in the present Appeal.

4. All contentions of the Appellant–Revenue and the Respondent–Assessee on the merits of the matter are expressly kept open to be agitated before the CIT(A) during the *de-novo* proceedings as directed by the ITAT.

5. In view thereof, the Revenue's Appeal is dismissed as no substantial question of law arises for consideration. No costs.

(AARTI SATHE, J.) (G. S. KULKARNI, J.)