

Pr. Commissioner of Income Tax, Central-I, Mumbai v. Raj Enterprises

Income Tax Appeal No. 213 of 2024

Income Tax Appeal No. 213 of 2024 (Bom HC, decided 11.06.2026) | 2026-06-11

ITAT order remanding ex-parte CIT(A) appeal for AY 2016-17 for de-novo consideration in light of ITAT decision for AY 2011-12 raises no substantial question of law under section 260A.

Income-tax Act, 1961: sections 250, 254(1) and 260A

High Court of Judicature at Bombay | 2-judge bench (Division Bench) | G.S. Kulkarni, J. | Aarti Sathe, J.

Assessment years: 2016-17

Merits kept open before CIT(A) in de-novo remand

Paragraph 4 (PDF p. 2) expressly keeps all contentions of both the Revenue and the assessee open on merits before the CIT(A).

01 FACTS OF THE CASE

For AY 2016-17, the Revenue filed an appeal under section 260A challenging the ITAT order dated 23.05.2023 whereby the Tribunal remanded the matter to the CIT(A) for de-novo consideration after granting a reasonable opportunity of hearing to the assessee, Raj Enterprises, and directed the CIT(A) to take into consideration the ITAT's decision for AY 2011-12.

Source: [Paragraph 1; PDF p. 1 \(20260611_HCBM020352362023.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench observed that since the ITAT had merely remanded the matter to the CIT(A) for de-novo consideration on the ground that the CIT(A)'s order for AY 2016-17 was an ex-parte order, no fault could be found with the Tribunal's order and no substantial question of law arose under section 260A.

Source: [Paragraphs 2-4; PDF p. 2 \(20260611_HCBM020352362023.pdf\)](#)

03 JUDICIAL DECISION

Keeping all contentions of both the Revenue and the assessee on merits expressly open to be agitated before the CIT(A) in the de-novo proceedings, the High Court dismissed the Revenue's appeal with no order as to costs.

Source: [Paragraphs 4-5; PDF p. 2 \(20260611_HCBM020352362023.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Raj Enterprises); Revenue appeal dismissed and de-novo remand before CIT(A) upheld.

Source: [Paragraphs 4-5; PDF p. 2 \(20260611_HCBM020352362023.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: An ITAT order setting aside an ex-parte CIT(A) order and remanding for de-novo adjudication (even with a direction to consider an earlier year's ITAT ruling) does not give rise to a substantial question of law under section 260A.

Source: [Full judgment PDF \(2 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260611_HCBM020352362023.pdf\)](#)

Reviewed from the complete 2-page official High Court judgment PDF (20260611_HCBM020352362023.pdf, SHA-256: ab1ec1e140807e1f3fe50d632c798f681fe3704b62605b7183a37bb4bce346dc).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (2 physical pages, 39,489 bytes, SHA-256: ab1ec1e140807e1f3fe50d632c798f681fe3704b62605b7183a37bb4bce346dc). Cloud Google Drive File ID: 1QHgWo4pC8zPT96p2ElNhq8wixMnoCOSJ (<https://drive.google.com/file/d/1QHgWo4pC8zPT96p2ElNhq8wixMnoCOSJ/view>).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

AI DISCLOSURE

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