

आयकर अपीलिय अधिकरण, मुंबई न्यायपीठ 'J', मुंबई ।
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "J", MUMBAI

Before Shri Shamim Yahya, AM & Shri Ravish Sood, JM

ITA No.3352/Mum/2015 : Asst.Year 2013-2014

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| M/s. Hotel Great Maratha 13A Udyog Mandir No.1 7C Pitamber Lane, Mahim (West) Mumbai – 400 016. PAN : AAFH2202J. | बनाम/ Vs. | Dy.Commissioner of Income-tax CPC (TDS) Mumbai. |
| (अपीलार्थी /Appellant) | | (प्रत्यर्थी/Respondent) |

अपीलार्थी की ओर से /Appellant by : **Shri Amit Agarwal**

प्रत्यर्थी की ओर से /Respondent by : **Ms.Arju Garodia**

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| सुनवाई की तारीख / Date of Hearing : 22.06.2017 | घोषणा की तारीख / Date of Pronouncement : 30.06.2017 |
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आदेश / ORDER

Per Shamim Yahya, AM

This appeal by the Assessee is directed against order of CIT(A) dated 06.04.2015 and pertains to assessment year 2013-2014.

2. The assessee in this case is in appeal against order u/s 200A of the Income-tax Act, 1961 passed by the Income Tax Officer (TDS) making a demand of Rs.42,270 for the default committed by the assessee.

3. Upon assessee's appeal, the learned CIT(A) has confirmed the addition in an *ex parte* decision. Now the assessee is in appeal before the ITAT.

4. The learned Counsel of the assessee has submitted that the learned CIT(A) has erred in passing order without giving the assessee proper opportunity of being heard. In this regard, the learned Counsel of the assessee submitted that adjournment petition was dismissed by the learned CIT(A) wherein assessee has pleaded that since the Counsel was out of India, Sri Lanka, adjournment may be granted. Furthermore, the learned Counsel pleaded that the issue is covered in favour of the assessee by several decisions including a batch of 16 appeals, decided by Pune Benches of the Tribunal in ITA No.1292/PN/2015 & Anr. Vide order dated 23.09.2016.

5. Upon hearing both the Counsel and perusing the material on record, we are of the considered opinion that the ends of justice will be served if the matter is remitted to the file of the learned CIT(A). The learned CIT(A) is directed to consider the issue afresh after giving the assessee proper opportunity of being heard.

6. In the result, this appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on this 30th day of June, 2017.

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

Sd/-
(Shamim Yahya)
ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 30th June, 2017.
Devdas*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.

3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A), Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai