

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI D.T. GARASIA, JUDICIAL MEMBER**

**ITA No.2149/M/2017  
Assessment Year: 2010-11**

**ITA No.2150/M/2017  
Assessment Year: 2009-10**

M/s. Bapuji Enterprises, Mr. Bapu Amruta Kharade Prop. of M/s. Bapuji Enterprises, Flat No.DA702, Silver Oak CHS Ltd., Vasant Garden, Swapna Nagari, Mulund (W), Mumbai <b>PAN: ACXPK7034M</b>	Vs.	ITO Ward 1(3), Thane
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Kiran Bhosale, A.R.  
Revenue by : Smt. N. Hemalatha, D.R.

Date of Hearing : 07.08.2017  
Date of Pronouncement : 06.09.2017

**ORDER**

**Per D.T. Garasia, Judicial Member:**

The above titled appeals have been preferred by the assessee against the order dated 27.01.2017 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment years 2010-11 & 2009-10.

2. At the outset, during the course of hearing, the Ld. A.R. submitted that the Ld. CIT(A) has passed the order without giving opportunity of hearing to the assessee. The assessee did not present before the Ld. CIT(A) and various opportunities were granted. Therefore, in absence of any explanation by the assessee before the Ld. CIT(A), the Ld. CIT(A) has dismissed the appeals.

Now, the assessee wanted to pursue these appeals. Therefore, Ld. A.R. requested to restore these issues back to the file of Assessing Officer.

3. The Ld. D.R. has no objection.
4. Therefore, I restore these issues back to the file of Assessing Officer.
5. In the result, both the appeals of the assessee are allowed by way of remand.

**Order pronounced in the open court on 06.09.2017.**

**Sd/-  
(D.T. Garasia)  
JUDICIAL MEMBER**

Mumbai, Dated: 06.09.2017.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.