

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

BEFORE SHRI D.T. GARASIA, JUDICIAL MEMBER

**ITA No.2538/M/2017
Assessment Year: 2007-08**

Smt. Bhanumati Mohanlal Savla, Plot No.97, Sai Darshan, 2 nd Floor, Daulat Nagar, Road No.8, Borivali (E), Mumbai – 400 066 PAN: AAACD 1366K	Vs.	Asstt. Commissioner of Income Tax-32(1), Room No.202, 2 nd Floor, C-11, Pratyaksha Kar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Madan Dedhia, A.R.
Revenue by : Shri B.S. Bist, D.R.

Date of Hearing : 12.06.2017
Date of Pronouncement : 30.06.2017

ORDER

Per D.T. Garasia, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 17.01.2017 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2007-08.

2. During the course of hearing, at the outset, the Ld. A.R. has fairly conceded that assessee did not pursue the appeal before the Ld. CIT(A), therefore, now he wanted to pursue this appeal before the Ld. CIT(A).

3. The Ld. D.R. has no objection, if the matter is restored to Ld. CIT(A) for fresh hearing.

4. Therefore, in the interest of justice, I restore this matter back to the file of the Ld. CIT(A) for fresh adjudication and Ld. CIT(A) is directed to decide

the appeal on merits after giving reasonable opportunity of hearing to the assessee.

5. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 30.06.2017.

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

Mumbai, Dated: 30.06.2017.

* 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.