

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai**

Before Shri R.C. Sharma, Accountant Member

ITA No.4530 /Mum/2017
(Assessment Year: 2012-13)

M/s. Parshaw Marketing (I) Pvt. Ltd. Flat No. 11, 2 nd Floor Nagindas Mension 61-B, J.S.S. Road, Opera House, Mumbai 400004	Vs.	Income Tax Officer-5(2)(4) Room No. 467, 4th Floor Aayakar Bhavan, M.K. Road Mumbai 400020
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PAN – AACCP7825K

Appellant

Respondent

Appellant by: Shri Rakesh Mohan
Respondent by: Smt. Hemalatha

Date of Hearing: 24.10.2017
Date of Pronouncement: 26.10.2017

ORDER

Per R.C. Sharma, A.M.

This is an appeal filed by the assessee against the ex-parte order of the CIT(A) for A.Y. 2012-13.

2. I have heard the rival contentions and found that by passing ex-parte order the CIT(A) has dismissed the appeal. Further, he has not deliberated on the merits of the issue. Only by stating that the assessee is not interested in disposal of the appeal he has dismissed the appeal, whereas, as per provisions of sub-section (6) of Section 250 the order of the CIT(A) should be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

3. In view of the above discussion I set aside the order of the CIT(A) and restore the matter back to the CIT(A) for deciding afresh on merits after

giving opportunity of hearing to the assessee. Our view is supported by the decision of Hon'ble Bombay High Court in the case of Premkumar Arjundas Luthra 297 ITR 614.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26th October, 2017.

Sd/-
(R.C. Sharma)
Accountant Member

Mumbai, Dated: 26th October, 2017

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -10, Mumbai*
4. *The Pr. CIT - 5, Mumbai*
5. *The DR, "SMC" Bench, ITAT, Mumbai*

By Order

//True Copy//

Assistant Registrar
ITAT, Mumbai Benches, Mumbai

n.p.