

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

BEFORE SHRI D.T. GARASIA, JUDICIAL MEMBER

**ITA No.2848/M/2017
Assessment Year: 2011-12**

| | | |
|---|-----|---|
| Smt. Nusrat Rasiwala, 2/5, Al Hasnat CHS, Off SR Marg (West End) North South Road, 10 th Road, JVPD Scheme, Mumbai-400 049 PAN: AABPR1985J | Vs. | Income Tax Officer, Ward 21(1)(3), Mumbai – 400 049 |
| (Appellant) | | (Respondent) |

**ITA No.1968/M/2017
Assessment Year: 2011-12**

| | | |
|--|-----|--|
| Smt. Vibha Shukla, M-1, 202, Riddhi Gardens, Film City Road, Dindoshi, Malad (East), Mumbai-400 097 PAN: BVIPS3557C | Vs. | Income Tax Officer 30(3)(5), Mumbai – 400 020 |
| (Appellant) | | (Respondent) |

**ITA No.1964/M/2017
Assessment Year: 2007-08**

| | | |
|---|-----|---|
| Shri Sukhpal Bijaram Prajapat, RMR & Co. (Chartered Accountants), 425, The Summit Business Bay, Near 'WEH' Metro Station, Prakashwadi, Andheri (E), Mumbai-400 093 PAN: AOHPP4706R | Vs. | DCIT, Central Circle-8(3), Room No.676A, Ayakar Bhavan, M.K. Road, Mumbai – 400 020 |
| (Appellant) | | (Respondent) |

**ITA No.5738/M/2017
Assessment Year: 2004-05**

| | | |
|---|-----|---|
| Smt. Nilima Alhad Kashikar, H. No.934, Ganesh Society, Behind MSEB, Kalyan Road, Tal. Bhiwandi, | Vs. | ACIT, Circle-1, Kalyan, 1 st Floor, Mohan Plaza, Wayale Nagar, Khadakpada, Kalyan (W) Dist. Thane (W), PIN-421 302 |
|---|-----|---|

| | | |
|--|--|--------------|
| Dist. Thane (W), PIN-421 302 PAN: ALHPK 7724P | | |
| (Appellant) | | (Respondent) |

ITA No.5739/M/2017
Assessment Year: 2004-05

| | | |
|--|-----|---|
| Shri Alhad P. Kashikar, H. No.934, Ganesh Society, Behind MSEB, Kalyan Road, Tal. Bhiwandi, Dist. Thane (W), PIN-421 302 PAN: ABGPK2097L | Vs. | ACIT, Circle-1, Kalyan, 1 st Floor, Mohan Plaza, Wayale Nagar, Khadakpada, Kalyan (W) Dist. Thane (W), PIN-421 302 |
| (Appellant) | | (Respondent) |

ITA No.5740/M/2017
Assessment Year: 2004-05

| | | |
|--|-----|---|
| Shri Abhay P. Kashikar, H. No.934, Ganesh Society, Behind MSEB, Kalyan Road, Tal. Bhiwandi, Dist. Thane (W), PIN-421 302 PAN: ABLPK9340H | Vs. | ACIT, Circle-1, Kalyan, 1 st Floor, Mohan Plaza, Wayale Nagar, Khadakpada, Kalyan (W) Dist. Thane (W), PIN-421 302 |
| (Appellant) | | (Respondent) |

ITA No.5741/M/2017
Assessment Year: 2004-05

| | | |
|---|-----|---|
| Smt. Geeta Abhay Kashikar, H. No.934, Ganesh Society, Behind MSEB, Kalyan Road, Tal. Bhiwandi, Dist. Thane (W), PIN-421 302 PAN: ADVPK0459K | Vs. | ACIT, Circle-1, Kalyan, 1 st Floor, Mohan Plaza, Wayale Nagar, Khadakpada, Kalyan (W) Dist. Thane (W), PIN-421 302 |
| (Appellant) | | (Respondent) |

Present for:

Assessee by : Shri Sanjay C. Shah, A.R., Shri Ashish Joshi, A.R.
Shri Pradumna Jhunjhunwala, A.R.

Revenue by : Ms. N. Hemalatha, D.R.

Date of Hearing : 08.01.2018

Date of Pronouncement : 08.01.2018

ORDER

Per D.T. Garasia, Judicial Member:

The above titled appeals have been preferred by the different assesseees against the orders of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to various assessment years. Since the facts and issues involved therein are identical in nature, hence the same are taken together for disposal by this common order.

2. During the course of hearing, in all these appeals it was pointed out by the assessee that assessee was unable to remain present before the Ld. CIT(A). The Ld. CIT(A) has passed the order in absence of assessee. The Ld. A.R. stated before the Bench that Ld. CIT(A) has passed the order without affording reasonable opportunity of being heard to the assessee, therefore, the order passed by the Ld. CIT(A) is bad in law and deserved to be quashed.

3. On being asked, Ld. D.R. has objected to it.

4. Having heard both the parties and looking to the facts and circumstances of the case, I find that the Ld. CIT(A) has passed the order ex-parte. Therefore, in the interest of justice and fairplay I restore these matters back to the file of the Ld. CIT(A). The assessee is directed to remain present before the Ld. CIT(A) within two months from the receipt of this order. Ld. CIT(A), thereafter, is directed to give the reasonable opportunity to assessee to defend his case and pass the order as per law.

5. In the result, all the appeals are allowed for statistical purposes.

Order pronounced in the open court on 08.01.2018.

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

Mumbai, Dated: 08.01.2018.

* 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.