



ITA NO.5168/Mum/2017  
Mahesh Agri Exim Private Limited  
Assessment Year 2012-13

**आयकर अपीलीय अधिकरण "आई" न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"I" BENCH, MUMBAI**

श्री शक्तिजीत दे, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।

**BEFORE SHRI SAKTIJIT DEY, JM AND**  
**SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./I.T.A. No.5168/Mum/2017  
(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>Mahesh Agri Exim Private Limited</b> Shop No.1, Above Kaveri Jewellers S.K.Kapadiya Chawl No.2 Near Mahalaxmi Sweet Mart, Parsiwadi Ghatkopar(W), Mumbai-400 086	<b>बनाम/ Vs.</b>	<b>Deputy Commissioner Of Income Tax 15(2)(2)</b> Aaykar Bhavan, M.K.Road Mumbai-400 020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.AABCM-0970-D		
(आपीलार्थी / <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Revenue by</b>	:	Suman Kumar, Ld. DR
<b>Assessee by</b>	:	None

सुनवाई की तारीख / <b>Date of Hearing</b>	:	12/01/2018
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	17 /01/2018

**आदेश / ORDER**

**Per Manoj Kumar Aggarwal (Accountant Member)**

1. The captioned appeal by assessee for Assessment Year [AY] 2012-13 contest the *ex-parte* order of the Ld. Commissioner of Income Tax (Appeals)-24 [CIT(A)], Mumbai, *Appeal No.CIT(A)-24/DCIT-15(2)(2)/IT-260/2015-16* dated 09/03/2017 by raising various grounds of appeal. The



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assessment for impugned AY was completed u/s 143(3) by Ld. Deputy Commissioner of Income Tax-15(2)(2) on 19/03/2015 where the assessee has suffered quantum disallowance aggregating to Rs.114.06 Lacs. None is present for assessee before us and therefore, we proceed to dispose-off the same on the basis of material available on record and after hearing Ld. Departmental Representative [DR].

2. As emanating from records, the appeal has been fixed for hearing on 11/09/2019 and the assessee, vide letter dated 20/12/2017 explaining the reasons of non-appearance before Ld. first appellate authority, has requested for early hearing in the matter. The same is duly supported by the affidavit of the assessee. After going through the grounds of appeal, it is noted that the assessee has contested the impugned order, *inter-alia*, on the principle of natural justice since the order of Ld. CIT(A) was an *ex-parte* order and the assessee could not contest the various additions on merits. The Ld. DR raised no serious objections against remitting the matter back to the file of Ld.CIT(A) for re-adjudication.

3. In view of the above factual matrix and keeping in view the principle of natural justice, without delving much deeper into the issue or adjudicating the petition for early hearing, the matter is remitted back to the file of Ld. CIT(A) for re-adjudication after providing adequate opportunity of being heard to the assessee. The assessee, in turn, is directed to substantiate his claim in this regard before Ld. first appellate authority failing which the Ld.



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CIT(A) shall be at liberty to dispose-off the same on the basis of material available on record.

4. Resultantly, the assessee's appeal stands allowed for statistical purposes on legal grounds.

*Order pronounced in the open court on 17<sup>th</sup> January, 2018.*

Sd/-  
**(Saktijit Dey)**  
न्यायिक सदस्य / **Judicial Member**

Sd/-  
**(Manoj Kumar Aggarwal)**  
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 17 .01.2018  
Sr.PS:- Thirumalesh

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

/ BY ORDER,

/ (Dy./Asstt. Registrar)  
, / ITAT, Mumbai