

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

BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER

ITA NO.3651/MUM/2018 (A.Y: 2013-14)

M/s. SA Computer World Solutions Pvt. Ltd., Gala No. 12, 1 st Floor, Shamroz Ind. Estate, Opp Movie Star Cinema, Ram Mandir Road, Goregaon (W) – 400 104 PAN: AAPCS 7280 Q	v.	I.T.O – 13(2)(1) Aayakar Bhavan, M.K. Road, Mumbai-400 020
(Appellant)		(Respondent)

Assessee by : **Shri Iswar Rathi**
Department by : **Shri Kailash Kanojiya**

Date of Hearing : **11.02.2019**
Date of Pronouncement : **29.03.2019**

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)–21, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 16.06.2017 for the A.Y. 2013-14.
2. Assessee challenged the order of the Ld.CIT(A) in confirming the addition made u/s. 68 and also passing the order by the Ld.CIT(A) exparte without providing reasonable opportunity to the assessee.

3. Learned Counsel for the assessee submitted that the assessee filed appeal on 20.03.2016 and appeal was fixed for hearing for the first time on 20.04.2017 on which date Ld. AR took time and the case was fixed for hearing on 05.05.2017. Assessee could not appear on 05.05.2017 but letter was filed on 08.05.2017 seeking further time as he could not appear since he was out of Mumbai during May. The appeal was re-fixed for hearing on 07.06.2017 on which date request for adjournment was made by the assessee which was rejected by the Ld.CIT(A) and passed exparte order confirming the addition made u/s. 68 of the Act by the Assessing Officer. Therefore, it is prayed that the matter may be restored to the file of the Ld.CIT(A) for giving one more opportunity to the assessee.

4. Ld. DR left to the discretion of the Bench.

5. On hearing both the sides and perusing the order of the Ld.CIT(A), I am of the view that the Ld.CIT(A) should have given one more opportunity to the assessee to prosecute the appeal before him. At the same time assessee also should have cooperated with the proceedings before the Ld.CIT(A) without taking unnecessary adjustments. Thus, the assessee is directed to cooperate with the proceedings before the Ld.CIT(A) without taking unnecessary adjournments. With these observations, this appeal is restored to the file of the Ld.CIT(A) for denovo

adjudication in accordance with law, after providing adequate opportunity of being heard to the assessee.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on the 29th March, 2019

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER
Mumbai / Dated 29/03/2019
Giridhar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file. //True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum