

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

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND
SHRI RAMIT KOCHAR, HON'BLE ACCOUNTANT MEMBER**

ITA NO.1058/MUM/2018 (A.Y: 2012-13)

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| M/s. United Fortune International Pvt. Ltd., Dolphin Building, Plot No. 269 Shop No. 1, Shop No. 2, Sector – 21, Nerul, Navi Mumbai – 400 706 PAN: AABCU 3829 K | v. | I.T.O – 15(3)(4) Aayakar Bhavan, M.K. Road, Mumbai-400 020 |
| (Appellant) | | (Respondent) |

ITA NO.1682/MUM/2018 (A.Y: 2013-14)

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| M/s. United Fortune International Pvt. Ltd., Dolphin Building, Plot No. 269 Shop No. 1, Shop No. 2, Sector – 21, Nerul, Navi Mumbai – 400 706 PAN: AABCU 3829 K | v. | DCIT – 15(3)(2) Aayakar Bhavan, M.K. Road, Mumbai-400 020 |
| (Appellant) | | (Respondent) |

Assessee by : Shri Prakash Jhunjunwalla

Department by : Shri D.G. Pansari

Date of Hearing : 20.03.2019

Date of Pronouncement : 29.03.2019

ORDER

PER C.N. PRASAD (JM)

1. These two appeals are filed by the assessee against different orders of the Learned Commissioner of Income Tax (Appeals)–24, Mumbai [hereinafter in short “Ld.CIT(A)”] dated 12.12.2017 for the A.Ys. 2012-13 and 2013-14.
2. At the outset, Learned Counsel for the assessee submitted that, the Ld.CIT(A) passed ex parte order without giving sufficient opportunity to the assessee. He prayed that the appeals may be restored to the file of the Ld.CIT(A) for adjudication after providing adequate opportunity of being heard to the assessee.
3. Ld. DR left the decision to the discretion of the Bench.
4. On hearing both the sides and on perusal of the order of the Ld.CIT(A), we find that one more opportunity should have been given to the assessee to prosecute the appeals. We have also observed that the assessee should have cooperated in the proceedings before the Ld.CIT(A) without remaining absent and attended the proceedings. Thus, the assessee is now directed to cooperate with the proceedings before the Ld.CIT(A) without fail. With these observations these two appeals are restored to the file of the Ld.CIT(A) for denovo adjudication after providing

adequate opportunity of being heard to the assessee. We order accordingly.

5. In the result, appeals of the assessee are allowed for statistical purpose.

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

Sd/-
(RAMIT KOCHAR)
ACCOUNTANT MEMBER

Mumbai / Dated 29/03/2019
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

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