



ITA No.5071/Mum/2018
Alaram Rajuram Prajapat
Assessment Year 2009-10

आयकर अपीलीय अधिकरण “एक-सदस्य मजलस” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI

मजनीय श्री महावीर सिंह, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ I.T.A. No.5071/Mum/2018
(निर्धारण वर्ष / Assessment Year:2009-10)

M/s. Alaram Rajuram Prajapat C/703, Liberty Corner BHD Municipal Garden Near Ram Dev Park, Mira Road (E) Thane-401 107.	बनाम/ Vs.	Income Tax Officer Ward-2(3) Thane.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ADHPP-2473-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Revenue by	:	Shri Akhtar H. Ansari-Ld.DR
Assessee by	:	None

सुनवाई की तारीख/ Date of Hearing	:	17/09/2019
घोषणा की तारीख / Date of Pronouncement	:	17/09/2019

आदेश / O R D E R

Per Bench: -

1. Aforesaid appeal by assessee for Assessment Year [in short referred to as AY] 2009-10 contest the order of Ld. Commissioner of Income-Tax (Appeals)-3, Nasik, (Camp office-Thane) [in short referred to as CIT(A)], *Appeal No.33/16-17/NSK(Old 061/15-16/THN) dated 16/03/2017 qua*



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confirmation of certain additions on account of alleged bogus purchases. None has appeared for assessee and no valid adjournment application is on record. Left with no option, we proceed to adjudicate the same after hearing Ld. DR who pleaded for dismissal of the appeal.

2. Facts on record would reveal that the assessee being resident individual was assessed for impugned AY u/s. 143(3) r.w.s. 147 on 09/03/2015 wherein the assessee was saddled with addition of Rs.18.46 Lacs on account of alleged bogus purchases stated to be made from 2 entities. Although the assessee preferred further appeal, however, the assessee did not attend the appellate proceedings and accordingly, the additions were confirmed. Aggrieved, the assessee is under appeal before us.

3. Considering the entirety of facts and circumstances and keeping in view the fact that the assessee is an individual, the bench formed an opinion that the assessee deserve another opportunity of hearing before first appellate authority. Accordingly, the matter stand remitted back to the file of Ld.CIT(A) to re-adjudicate the same after providing another opportunity of hearing to the assessee, who, in turn, is directed to substantiate his stand.



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4. The appeal may be treated as allowed for statistical purposes.

Order pronounced in the open court on 17th September, 2019.

**Sd/-
(Mahavir Singh)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-
(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 17/09/2019
Sr.PS:-Jaisy Varghese

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

**उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**