

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

**BEFORE SHRI MAHAVIR SINGH, JM
&
SHRI M.BALAGANESH, AM**

**ITA No.1114/Mum/2017
(Assessment Year :2012-13)**

M/s. Praval Engineering LLP Vashi Infotech Park 1012, 10 th Floor Sector – 30A, Plot No.16 Behind Raghuleela Mall Vashi, Navi Mumbai-400705	Vs.	Income Tax Officer- 32(2)(5, Room No.305, B, 3 rd Floor C-13, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E) Mumbai - 400051
PAN/GIR No. AAMFP5577B		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Kumar Padmapani Bora
Date of Hearing	05/11/2019
Date of Pronouncement	06/11/2019

आदेश / ORDER

PER M. BALAGANESH (A.M):

This appeal in ITA No.1114/Mum/2017 for A.Y.2012-13 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-44, Mumbai in appeal No.CIT(A)-44/ITO 32(2)(5)/ITA-472/2015-16 dated 12/08/2016 (Id. CIT(A) in short) against the order of assessment passed u/s.144 of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 27/03/2015 by the Id. Income Tax Officer – 32(2)(5), Mumbai (hereinafter referred to as Id. AO).

2. None appeared on behalf of the assessee.
3. We have heard the Id. DR. At the outset we find that assessee had raised a preliminary ground on violation of principles of natural justice in as much as the order of the Id. CIT(A) was passed ex parte by dismissing the appeal in limine. We find that there was no appearance by the assessee before Id. CIT(A) despite few opportunities given to the assessee, but in any case, the Id. CIT(A) ought to have disposed off the appeal by adjudicating the issue on merits. Hence, we deem it fit and appropriate in the interest of justice and fair play to set aside this appeal to the file of the Id. CIT(A) for denovo adjudication on merits in accordance with law, accordingly, the grounds raised by the assessee are allowed for statistical purposes.
- 4. In the result, appeal of the assessee is allowed for statistical purposes.**

Order pronounced in the open court on this 06/11/2019

Sd/-
(MAHAVIR SINGH)
JUDICIAL MEMBER

Mumbai; Dated
KARUNA, *sr.ps*

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

06/11/2019

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, Mumbai