

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI**

BEFORE SHRI R.C. SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 5846/Mum/2018

(निर्धारण वर्ष / Assessment Years : 2009-10)

Relishman Lifestyle Pvt Ltd., (Formerly Emaco Engineering pvt Ltd.), 32-Meghana, 62, S V Road, Santhacruz West, Mumbai	बनाम/ Vs.	ITO 12(1)(3) Aayakar Bhavan, 2 nd Floor, DR M.K Road, Mumbai.
स्थायी लेखा सं./जीआइआर सं./ PAN/GIR No. : AAACE1826D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri M. Subramanian, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Akthar H Ansari, DR

सुनवाई की तारीख / Date of Hearing	06/11/2019
घोषणा की तारीख/Date of Pronouncement	13/11 /2019

आदेश / ORDER

PER R.C. SHARMA(A.M.):

This is an appeal by the assessee against the ex-parte order of the CIT(A) for the A.Y 2009-10, in the mater order passed u/s 143(3) of the Act.

2. It was argued by the Ld.AR that CIT(A) has dismissed the assessee's appeal without giving due opportunity of

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hearing, in so far there was no prima-facie mistake in the order passed by the A.O u/s 143(A) of the Act. Our attention also invited to the copy of adjournment petition dated 20.6.2018 filed before the CIT(A).

3. I have been considered rival contentions and found that the CIT(A) has dismissed the appeal by passing order qua ex-party. Before the CIT(A) assessee has filed adjournment petition on the ground that Mr. Vijay P Daiya, Advocate is suffering from Anaemic conditions due to fall of hemoglobin as minor thalasemia has been detected and he is under treatment since last two months.

4. However, CIT(A) did not grant the adjournment and decided the appeal ex-parte.

5. In the substantial interest of natural justice and considering the reasons for adjournment, I set aside the ex-parte order of CIT(A) and matter is restored back to his file

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for deciding the case after giving due opportunity to the assessee. Assessee is directed appear before the CIT(A) within a two months from the date of receipt of this order. I direct accordingly.

6. In the result the appeal filed by the assessee is allowed for statistical purposes.

This Order pronounced in Open Court on	13/11/2019
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Sd/-
(R.C. SHARMA)
ACCOUNTANT MEMBER

Mumbai, Dated 13/11/2019
KRR, PS

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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai

2. Other Member...file goes to the Head Clerk.....Order.....