

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

**BEFORE SHRI R.C. SHARMA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 5976/Mum/2018  
(निर्धारण वर्ष / Assessment Years : 2014-15)

Ritu Rajiv Shah, A-8, Sangeeta, Varsha Co-op HSC, SOC., Opp Forest Officer, Naupad, Thane Mumbai	<b>बनाम/ Vs.</b>	ITO 3 (2) Ashar IT Park, 6 <sup>th</sup> floor, Room No.4, Ambika Nagar, Wagale Estate, Mumbai
स्थायी लेखा सं./जीआइआर सं./ PAN/GIR No. : ADFPM3941A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Mayur J Gosrani, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Akthar H Ansari, DR

सुनवाई की तारीख / Date of Hearing	04/11/2019
घोषणा की तारीख/Date of Pronouncement	14 /11 /2019

**आदेश / ORDER**

**PER R.C.SHARMA (AM):**

This is an appeal filed by the assessee against ex-parte order of the Ld. CIT(A) for the A.Y 2014-15, in the matter of order passed u/s 143(3) of the Act.

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2. In this appeal the assessee is basically aggrieved for passing an ex-parte order by the CIT(A) without giving due opportunity of being heard.

3. It was argued by the Ld. AR that on the first occasion when the appeal was fixed by CIT(A), adjournment was sought for, however on the second occasion the CIT(A) has passed the ex-parte order and dismissed the assessee's appeal without providing reasonable opportunity of being heard which is denial of principles of natural justice. An affidavit in support of contentions that no reasonable opportunity was provided, was filed before the Bench. After considering the same, in the substantial interest of justice I set aside the ex-parte order and matter is restore back to the CIT(A) for deciding afresh on merit.

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4. The assessee is also directed to appeal before the CIT(A) within a period of three months from the date of receipt of this order.

5. In the result the appeal is allowed for statistical purposes.

<b>This Order pronounced in Open Court on</b>	<b>14/ 11/2019</b>
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Sd/-  
( R.C. SHARMA )  
**ACCOUNTANT MEMBER**

Mumbai, Dated 14 /11/2019

KRK, PS

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//

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