

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

**BEFORE SHRI MAHAVIR SINGH, JUDICIAL MEMBER AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.2237/M/2018
Assessment Year: 2014-15**

M/s. Vishwanath Ramchandra Panvelkar, 45, Ramsmruti, Suryodaya Co-op. Housing Society, Shivaji Road, Ambernath (West), Thane- 400 601 PAN: AAWPP9190L	Vs.	DCIT Circle- 2, 2 nd Floor, Mohan Plaza Khadkapada, Wayle Nagar, Kalyan (West), Thane – Maharashtra
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Subodh Ratnaparkhi, A.R.
Revenue by : Shri Rajeev Gubgotra, D.R.

Date of Hearing : 27.08.2019

Date of Pronouncement : 03.09.2019

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal has been preferred by the assessee against the order dated 23.11.2017 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2014-15.

2. At the outset, we notice that the appeal is delayed by 22 days. The Ld. A.R. explained before the Bench the reasons attributable to the delayed filing of appeal by referring to the affidavit filed explaining the delay. The ld Dr strongly objected the condoning the delay.

3. After hearing both the parties on the issue of delay, we observe that there is a reasonable cause for delayed filing of appeal by 22 days. Accordingly, we are inclined to condone the same and the appeal is adjudicated in the following paras.

4. The issue raised in 1st ground of appeal is against the order of Ld. CIT(A) being the ex-parte order dismissing the appeal of the assessee when the assessee failed to attend the hearing before the Ld. CIT(A) due to ill health which were beyond the control of the assessee.

5. After hearing both the parties and perusing the material on record, we observe that in this case the Ld. CIT(A) has passed the ex-parte order without considering the merits of the case when the assessee/authorised representative failed to appear on the various opportunities granted by Ld. CIT(A) as stated in para 1.1 of the appellate order. Considering the facts of the case and the arguments of the rival parties, we are of the opinion that assessee needs to be given one more opportunity of hearing so that the case of the assessee could be disposed of on merits in the interest of justice and fairplay. Accordingly, we are setting aside the issue to the file of the Ld. CIT(A) with the direction to decide the same on facts and as per law after affording the reasonable opportunity to the assessee.

6. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 03.09.2019.

Sd/-
(Mahavir Singh)
JUDICIAL MEMBER

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

Mumbai, Dated: 03.09.2019.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.