

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

**[Coram: Pramod Kumar (Vice President)
And Ram Lal Negi (Judicial Member)]**

ITA No. 4792/Mum/2019
Assessment year: 2015-16

Anuradha Real Estate Developers Pvt. Ltd.Appellant
*B-301, Vini Classic,
Next to RNA Complex,
M. G. Road, Kandivali (W),
Mumbai-400 067
[PAN: AAICA 0323 K]*

Vs

Income Tax Officer – Ward 12(1)(2)Respondent
Mumbai

Appearances by

Dharmesh Shah *for the appellant*
Avneesh Tiwari *for the respondent*

Date of concluding the hearing : January 31, 2020
Date of pronouncement : January 31, 2020

ORDER

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee-appellant has challenged the correctness of the exparte order dated 07.05.2019, passed by the CIT(A)-20, Mumbai, in the matter of assessment under section 143(3) of the Income Tax Act, 1961, for the assessment year 2015-16.
2. It is noted that the order passed by the Id. CIT(A) is an exparte order. The assessee has submitted by way of an Affidavit dated 16.01.2020 that the notice of hearing dated 22.04.2019 was never received by the assessee and, therefore, he could not comply with the

notice. He has submitted that in the event of the matter being sent back to the Id. CIT(A), he will ensure scrupulous compliance with the notice of hearing.

3. The Ld. DR has not raised any objection on the request of the Id. Counsel for the assessee.

4. We have heard both the parties and perused the materials available on record. We are of the considered view that the Ld. CIT(A) has passed an ex parte order and that the assessee's non compliance is due to no notice having been received by him. Clearly thus, the Id. CIT(A) has passed an ex parte order without giving sufficient opportunity of being heard. In the interest of justice, we are of the view that the request of the assessee's counsel deserve to be accepted. Hence, we accept the request of the Ld. Counsel for the assessee and accordingly, set aside the issues in dispute to the file of the Ld. CIT(A) with the directions to decide the issues in dispute afresh, after giving adequate opportunity of being heard to the assessee.

5. In the result, the assessee's appeal stands allowed for statistical purposes. Pronounced in the open court today on the 31st day of January, 2020

Sd/-

Ram Lal Negi
(Judicial Member)

Sd/-

Pramod Kumar
(Vice President)

Mumbai, dated the 31st day of January, 2020

Roshani, Sr. PS

Copies to: (1) *The Applicant* (2) *The respondent*
 (3) *CIT* (4) *CIT(A)*
 (5) *DR* (6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai