



ITA No.3125/Mum/2018
Mettaco Alloys Pvt. Ltd.
Assessment Year :2010-11

आयकर अपीलीय अधिकरण “डी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ I.T.A. No 3125/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2010-11)

Mettaco Alloys Pvt. Ltd. Embassy Centre Jamnalal Road, Nariman Point Mumbai – 400021.	बनाम/ Vs.	ITO-7(2)(2) Aaykar Bhawan M.K. Road Mumbai – 400020.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AALCM-7370-F		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Ms. Jothilakshmi Nayak-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	28/01/2020
घोषणा की तारीख / Date of Pronouncement	:	05/02/2020

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year [in short referred to as ‘AY’] 2010-11 contest the order of Ld. Commissioner of Income-Tax (Appeals)-13, Mumbai, [in short referred to as ‘CIT(A)’], *Appeal No. CIT(A)-13/ITO-7(2)(2)/268/2015-16 dated 12/01/2017* on certain grounds of appeal.
2. None appeared for assessee at the time of hearing. The Ld. DR drew attention to the fact that the assessee failed to make any



representation either before Ld. AO or before Ld. CIT(A) and therefore, the appeal is liable to be dismissed.

3. Facts on record would reveal that the assessee being resident corporate assessee was subjected to reassessment proceedings for year under consideration vide order dated 26/12/2013. The assessment was framed on *best judgement basis* since the assessee failed to make any representation before Ld. AO. Consequently, the income was determined at Rs.109.18 Lacs.

4. Although the assessee preferred further appeal before Ld. CIT(A) vide impugned order dated 12/01/2017, however, it again failed to make effective representation. Consequently, the quantum assessment order was confirmed. Aggrieved the assessee is under further appeal before us. The Ld. DR has drawn attention to the fact that address mentioned on Form 36 differ from address mentioned in the quantum assessment order as well as impugned order and therefore, *prima-facie*, the address of the assessee has changed.

5. Upon due consideration, we find that the assessee has remained negligent in attending the assessment as well as appellate proceedings. However, keeping in the mind the principle of natural justice, we deem it fit to restore the matter back to the file of Ld. CIT(A) to pass a speaking order after providing adequate opportunity of hearing to the assessee, failing which Ld. CIT(A) shall be at liberty to proceed with the matter on the basis of material on record.



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6. Resultantly, the appeal stands allowed for statistical purposes.

Order pronounced in the open court on 05th February, 2020.

Sd/-	Sd/-
(Mahavir Singh)	(Manoj Kumar Aggarwal)
उपाध्यक्ष / Vice President	लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 05/02/2020
Sr.PS. Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.