

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

**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 3210/Mum/2018
(Assessment Years: 2012-13)**

Alcoa Trading Pvt Ltd., R.No. 54, 3 rd Floor, 20 Monaji Bldg, Champa Gally, M.J Market, kalbadevi Road, Mumbai – 400002.	बनाम/ Vs.	ITO 2(1)(1) Rm. No. 564, 5 th Floor, Aayakar Bhavan, M.K Road, Mumbai - 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAICA3535D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri S.C. Tiwari AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Brajendra Kumar, DR

सुनवाई की तारीख / Date of Hearing	15/12/2020
घोषणा की तारीख/Date of Pronouncement	18/12/2020

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals) - 4, Mumbai, passed u/s. 143(3) and 250 of the Income Tax Act, 1961.

2. At the time of Hearing, The LdAr Submitted that, the LdCIT(A) has passed an ex parte order, as the assessee has not attended the hearing due to some reasons and prayed for one more opportunity of hearing to substantiate the case with details. Contra, the LdDR has no serious objections. We heard the rival submissions and perused the material on record, considering the facts and circumstances and the order of the LdCIT(A),we find that the assessee could not substantiate with the evidences in respect of the claims made in the return of income. Therefore to meet the ends of justice, we provide one more opportunity of hearing to the assessee with the consent of the both the parties. Accordingly, the disputed issues are restored to the file of the LdCIT(A) for adjudication on merits and to pass a speaking order. The assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of the appeal. We allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 18.12.2020

Sd/-

(PRAMOD KUMAR)
VICE PRESIDENT

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 18/12/2020

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//

1.

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