

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'D' BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)
And C.N Prasad (Judicial Member)]**

ITA No.2138/Mum/2019
Assessment Year: 2007-08

M/s. Mithala Shelter & Power Ltd., **Appellant**
*1st Floor, Shanti Niwas, New Golden
Nest Phase XIII, 100 Feet Road, Opp.
Hanuman Mandir, Bhayander(E),
Thane 401105
[PAN: AAECA4425E]*

Vs.

ACIT Central Circle (3)
Thane. **Respondent**

Appearances:

Vimal Punniya *for the appellant*
Bharat Andhle *for the respondent*

Date of concluding the hearing: : December 31st, 2020
Date of pronouncement : January 04th, 2021

O R D E R

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee appellant has challenged correctness of the ex-parte order dated 14th June 2018, passed by the Ld. CIT(A) in the matter of rectification of mistake u/s. 154 r.w.s 143(3) and 153A of the Income Tax Act 1961, for the assessment year 2007-08.

2. When this appeal came up for hearing it was noticed that the impugned order passed by the learned Commissioner of Appeals, is passed ex-parte i.e., without hearing the assessee appellant. The He further, assured us that he will fully cooperate in expeditious disposal of the appeal by the learned Counsel for the assessee was, therefore, asked as to why he did not appeared before the learned CIT(A). In reply to this question, learned Counsel for the assessee submitted that on the same date of hearing he had appeared before the learned CIT(A) in other matters and its seems that there were some confusion about the hearing of this appeal. He was very much present before the commissioner appeals though the matter was not taken up for some reason. The learned Counsel submits that in the event of the matter being remitted back to the file of the learned CIT(A), he will the contend by the same and make his submissions before the learned CIT(A). He further, assured us that he will fully cooperate in expeditious disposal of the appeal by the learned CIT(A).

3. The learned Departmental Representative, submits that he has no objection to the matter being remitted to the file of the learned CIT(A).

4. In view of these discussions, as also bearing in mind entirety of the case, we deem it fit and proper to remit the matter to the file of the learned CIT(A), for adjudication *denovo* after giving yet another opportunity of hearing to the assessee appellant. We also deem it fit to direct the learned Counsel to approach the office of the learned CIT(A), along with a copy of this order, within 30 days of receiving this order, and ascertain the date of hearing as a result of the matter being restored to the file of the learned CIT(A). Ordered, accordingly.

5. In the result, the appeal is allowed for statistical purpose in the terms indicate above. Pronounced in the open court today on the 04th day of January, 2021

Sd/-
C.N Prasad
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 04th day of January, 2021

N.V, Sr. PS

Copies to:

(1)	<i>The Applicant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai