

IN THE INCOME-TAX APPELLATE TRIBUNAL "C" BENCH MUMBAI
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
ITA No.3545/Mum/2019 (Assessment Year 2015-16)

Cigna Health Solutions India Pvt. Ltd., Cabin No. 7.2, 7 th Floor, Boston House, Suren Road, Chakala, Andheri (E), Mumbai-400093 PAN: AAECC318J	Vs.	ACIT-12(1)(2), Room No. 262, Aayakar Bhavan, M.K. Road, Mumbai-400020.
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Appellant

Respondent

Appellant by : Shri Madhur Agarwal (AR)
Revenue by : Ms. Shreekala Pardeshi (DR)
Date of Hearing : 02.11.2020
Date of Pronouncement : 12.01.2021

ORDER

PER MAHAVIR SINGH, VICE-PRESIDENT;

1. This appeal by assessee is arising out of the order of Commissioner of Income Tax (Appeals)-20, Mumbai [for short 'the Id. CIT(A)] in Appeal No. CIT(A)-20/IT-10460/2017-18 order dated 29.03.2019. Assessment was framed by ACIT-12(1)(2), Mumbai for the Assessment Year 2015-16 under section 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act') vide his order dated 28.11.2017.
2. At the outset, the Id. counsel for the assessee took us through the grounds of appeal and the order of CIT(A) and stated that the appeal in Form-35 before the CIT(A) was duly verified and he drew our attention to relevant Form-35 because it was digitally signed. He further stated that the matter cannot be

decided on merits at the Tribunals stage because the CIT(A) has not adjudicated any of the issues. When this fact was pointed out to Sr. DR, she fairly agreed that matter can be sent back to CIT(A) for adjudication of the issues on merits.

3. After hearing both the sides, we noted that the appeal in Form-35 was verified though digitally, but in any case, if there is any technical breach that can be rectified by the assessee and for that purpose proper opportunity of being heard should be allowed. Hence, we set-aside the order of CIT(A) and remand the matter back to his file for adjudication of the issues on merits.
4. In the result, appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 12th January 2021.

Sd/-
RAJESH KUMAR
ACCOUNTANT MEMBER

Sd/-
MAHAVIR SINGH
VICE-PRESIDENT

Mumbai, Date: 12.01.2021

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Copy of the Order forwarded to :

1. Assessee
2. Respondent
3. The concerned CIT(A)
4. The concerned CIT
5. DR "C" Bench, ITAT, Mumbai
6. Guard File

BY ORDER,

Dy./Asst. Registrar
ITAT, Mumbai