

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

माननीय श्री विकास अवस्थी, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI VIKAS AWASTHY, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.1100/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2012-13)

Jaswantlal J Shah 60, Bapu Khote X Lane Mumbai-400 003	बनाम / Vs.	ACIT-19(2) 20, 2 nd Floor, Matru Mandir Tardeo Road, Mumbai-400 007
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AADPS-2464-H		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
Assessee by	:	None
Revenue by	:	Shri Pratap Singh-Ld.CIT-DR
सुनवाई की तारीख/ Date of Hearing	:	10/02/2021
घोषणा की तारीख / Date of Pronouncement	:	10/02/2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year [in short referred to as ‘AY’] 2012-13 contest the order of Ld. Commissioner of Income-Tax (Appeals)-30, Mumbai [in short referred to as ‘CIT(A)’], Appeal No.CIT(A)-30/ACIT-19(2)/237/15-16, dated 17/01/2019 which has confirmed the assessment made by Ld. AO u/s 143(3) vide order dated 31/03/2015.

2. The reason for confirmation of assessment is that the assessee failed to appear before learned first appellate authority despite being provided with several opportunities of being heard as noted by Ld. CIT(A) in para-4 of the appellate order. Similar is the position before us wherein the assessee has remained absent. The Ld.CIT-DR, under the circumstances, urged for dismissal of appeal.

3. After going through case records, we observe that though the assessee has remained negligent in attending the appellate proceedings, however, keeping in view the principles of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Hence, the matter stand restored back to the file of Ld. CIT(A) for fresh adjudication after providing another opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate his case failing which Ld. CIT(A) shall be at liberty to dispose-off the appeal on the basis of material on record.

4. The appeal stands allowed for statistical purposes in terms of our above order.

Order pronounced on 10th February, 2021.

Sd/-

(Vikas Awasthy)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 10/02/2021
Sr.PS, Kasarla Thirumalesh

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.