

**आयकर अपीलीय अधिकरण “एक-सदस्य मामला” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, MUMBAI**

**माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI SAKTIJIT DEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.5430/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2011-12)

<b>Shri Vishal Inderlal Gerela</b> C/o Jayesh Sanghrajka & Co. LLP 405, Hindu Rajasthan Centre DS Phalke Road Dadar (East), Mumbai – 400014	<b>बनाम/ Vs.</b>	<b>ITO-23(3)(4)</b> R.No.119 Matru Mandir Mumbai
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AFWPG-4234-K</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Ms. Smita Verma – Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	15/03/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	15/03/2021

**आदेश / ORDER**

**Per Manoj Kumar Aggarwal (Accountant Member)**

1. At the time of hearing of this appeal, none appeared for assessee. The Ld. DR pleaded for dismissal of appeal by pointing out that the assessee failed to appear before first appellate authority also.
2. Although we concur with Ld. DR’s submissions, however, keeping in view the principle of natural justice, the bench deems it fit to provide another opportunity to the assessee to substantiate its case before learned first appellate authority. Therefore, impugned order is set-aside

and the matter is restored back to the file of Ld. CIT(A) for re-adjudication after providing another opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate its claim failing which Ld. CIT(A) shall be at liberty to proceed with adjudication on the basis of material on record.

3. The appeal stands allowed for statistical purpose.

*Order pronounced in the open court on 15<sup>th</sup> March, 2021.*

**Sd/-**

**(Saktijit Dey)**

न्यायिक सदस्य / **Judicial Member**

मुंबई Mumbai; दिनांक Dated : 15/03/2021

*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.**