

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

माननीय श्री शक्तिजीत 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.4660/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2010-11)

Samir Dharendra Tanna 401, Vallabh Kunj Mathuradas Road, Kandivali (W) Mumbai – 400 067.	बनाम/ Vs.	ITO-33(3)(3) Pratyakshakar Bhavan BKC Bandra East Mumbai – 400 051.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAAPT-7358-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Ms. Smita Verma – Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	17/03/2021
घोषणा की तारीख / Date of Pronouncement	:	05/04/2021

आदेश / O R D E R

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 on 5th April, 2021

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 05.04.2021

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.