

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

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य
एवं माननीय श्री रवीशसूद, न्यायिक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON’BLE SHRI RAVISH SOOD, JM
(Hearing Through Video Conferencing Mode)

आयकरअपील सं./ I.T.A. No.6415/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2007-08)

Hitesh Mafatlal Shah A-601, Nirmal Apartment Shankar Lane, Opp. Shankar Temple Kandivali (W), Mumbai – 400 067	बनाम/ Vs.	ITO-33(1)(5) 8 th Floor, R.No.826, Kautilya Bhawan BKC, Bandra (E) Mumbai -400 051
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCK-3989-K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Shri Sumit Kumar- Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	31/03/2021
घोषणा की तारीख / Date of Pronouncement	:	05/04/2021

आदेश / O R D E R

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/-

(Ravish Sood)

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.