

आयकर अपीलीय अधिकरण “एक-सदस्य मामला ” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” 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.7951/Mum/2019
 (निर्धारण वर्ष / Assessment Year: 2011-12)

M/s. Guddi Impex Private Ltd. C/o. Ramnivas B. Somany Konark Synthetics Ltd. Patel Nagar, M.G. Cross Road 304, Jeevan Sapna, Kandivali(W) Mumbai-400 067	बनाम/ Vs.	ITO-Ward-12(2)(3) Aaykar Bhawan, M.K. Road Churchgate Mumbai-400 020
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AABCG-0352-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
अपीलार्थीकी ओरसे Appellant by	:	Shri Sumit Mantri-Ld.AR
प्रत्यर्थीकी ओरसे Respondent by	:	Shri Sanjay Sethi-Ld.DR
सुनवाईकी तारीख/ Date of Hearing	:	08/06/2021
घोषणाकी तारीख / Date of Pronouncement	:	08/06/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member): -

1. Aforesaid appeal by assessee for Assessment year [AY in short] 2011-12 contest the order of Ld. Commissioner of Income Tax (Appeals)-20, Mumbai [CIT(A)], *Appeal No. CIT(A)-20/IT-10328/2018-19* dated

31/10/2019 which has confirmed certain addition of Rs.25 Lacs as made by Ld. AO u/s 68 while framing an assessment u/s 143(3) r.w.s. 147.

2. Upon perusal of impugned order, it was seen that the assessee failed to appear before learned first appellate authority despite being provided with various opportunities as noted in para 4.1 of the order. Accordingly, the action of Ld. AO was confirmed. The Ld. DR pleaded for dismissal of appeal whereas Ld. AR pleaded for another opportunity on the ground that there was sufficient cause for non-appearance before Ld. CIT(A).

3. Though we concur that the assessee was negligent in attending the appellate proceedings, however, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside. The appeal is restored to the file of Ld. CIT(A) for de-novo adjudication after affording reasonable opportunity of hearing to the assessee in accordance with law. The assessee is directed to substantiate his stand.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 08th June, 2021.

Sd/-
(Vikas Awasthy)
न्यायिक सदस्य / **Judicial Member**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 08/06/2021
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.**