

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

1. आयकर अपील सं./ I.T.A. No.7879/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2011-12)

Ratna Hiro Rekhani Gokhale Associates 401, The Affaires, Opp Bhumiraj Sec-17, Sanpada, Navi Mumbai-400 705	बनाम/ Vs.	ITO (IT) 2(1) Air India Building Nariman Point Mumbai-400 021
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. AGOPR-5895-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Shri Bharat Andhale, Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	01/06/2021
घोषणा की तारीख / Date of Pronouncement	:	01/06/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of certain penalty u/s 271(1)(c) for Assessment Year (AY) 2011-12, the assessee is in further appeal before us. Though none appeared for assessee, however, after going through impugned order, it could be observed that the assessee could not explain delayed filing of appeal before learned first appellate authority.

Accordingly, the appeal was not admitted. The impugned order is an *ex-parte* order.

2. The Ld. Sr. DR pleaded for dismissal of appeal. However, keeping in view the principle of natural justice, the bench deem it fit to grant another opportunity to the assessee to defend his stand. Accordingly, the appeal is set-aside to Ld. CIT(A) for de-novo adjudication with a direction to the assessee to explain the delay and substantiate his stand on merit failing which Ld. CIT(A) shall be at liberty to proceed with the adjudication of the appeal.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 01st June, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / **Vice President**

मुंबई Mumbai; दिनांक Dated : 01/06/2021

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

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.