

आयकर अपीलिय अधिकरण
मुंबई पीठ "एस एम सी"
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGRAWAL, ACCOUNTANT MEMBER.

आअसं.7905/मुं/2019 (नि.व.2014-15)
ITA NO. 7905/MUM/2019 (A.Y.2014-15)

Connect Capital Pvt. Ltd.
Tower A, Unit 201,
Peninsula Business Park,
Lower Parel, Mumbai 400 013.
PAN:AAACD9808L

: अपीलार्थी/ Appellant

बनाम/ Vs.

Income Tax Officer – 12(1)(4),
Aaykar Bhavan, M.K.Road,
Mumbai 400 020.

: प्रत्यर्थी/ Respondent

Assessee by : None
Revenue by : Shri Sanjay J. Sethi
सुनवाई की तारीख/
Date of Hearing : 08/06/2021
घोषणा की तारीख /
Date of Pronouncement : 08/06/2021

आदेश/ ORDER

PER VIKAS AWASTHY, J.M:

This appeal by the assessee is directed against the ex-parte order of Commissioner of Income Tax (Appeals)-20, Mumbai [in short 'the CIT(A)'] dated 16/10/2019 for the assessment year 2014-15.

2. The assessee in appeal has assailed the impugned order inter-alia on the ground that effective opportunity of hearing was not granted to the assessee.

A perusal of the impugned order shows that the CIT(A) had issued notices of hearing to the assessee on three occasions through e-mail provided in Form No.35. The assessee failed to appear before the CIT(A) despite service of notice through e-mail. In the absence of any contrary material, the CIT(A) confirmed the findings of Assessing Officer and dismissed the appeal of assessee in an ex-parte proceedings.

3. Taking into consideration entirety of facts, we deem it appropriate to restore this appeal to the file of CIT(A) for denovo adjudication after affording reasonable opportunity of hearing to the assessee, in accordance with law. The CIT(A) shall serve notice to the assessee on the address mentioned in Form No.35 in addition to notice through e-mail. The assessee on receipt of notice shall appear before the First Appellate Authority, without fail. The impugned order is set-aside and the appeal of assessee is allowed for statistical purpose, in the terms aforesaid.

4. In the result, appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on Tuesday, the 8th day of June, 2021.

Sd/-

(MANOJ KUMAR AGRAWAL)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 08/06/2021

Vm, Sr. PS(O/S)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai