

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, MUMBAI
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 177/Mum/2019
(A.Y: 2010-11)

Nova Financial Services Pvt ltd., Ground Floor, Seeta Niwas, Pratap Nagar Marg, Farid nagar, Bhandup (W), Mumbai – 700078.	Vs.	ITO 15(2)(2) Mumbai.
PAN/GIR No. : AABCN8606M		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Shri Chandra Vijay, DR

Date of Hearing	17.06.2021
Date of Pronouncement	21.06.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) -24 Mumbai, passed u/s. 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961. The assessee has raised the following grounds of appeal:

“1. The Ld. CIT (A) erred in confirming the reopening of the case U/s 147 of the Act.

2. *The Ld. CIT(A) erred in confirming the addition of Rs. 3,50,70,000/- as unexplained cash credit u/s 68 of the Act.*
3. *The ld. CIT(A) erred in confirming the charging of interest to Rs. 1,10,58,879/- u/s 234B of the Act.*
4. *The order passed by the Ld. CIT(A) is illegal, bad in law, ultra virus and contrary to the provisions of law and facts and is passed without application of mind an in violation of the principles of natural justice.*

At the time of hearing, it was brought to the knowledge of the bench that the Ld.CIT(A) has passed an ex parte for non prosecution of appeal by the assessee. We find none appeared on behalf of the assessee and the Ld. DR supported the order of the CIT(A).

2. We heard the Ld. DR submissions and perused the material on record. Prima-facie the CIT(A) has passed the ex-parte order considering the fact that there is no appearance in spite of providing adequate opportunity of hearing and notices were also issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte without going into the merits of the case. We on perusal of the CIT(A) found that the Ld.CIT(A) has issued the notice of hearing, but there was no response and thus the Ld.CIT(A) came to a conclusion that the assessee is not inclined to prosecute the appeal. We find that the assessee company has raised grounds of appeal

- 3 -

challenging additions of the A.O. and there could be various reasons for non appearance which cannot be overruled. We considering the principles of natural justice shall provide one more opportunity of hearing to the assessee to substantiate its case before the CIT(A) along with evidences and information. Accordingly, we set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh on merits and the assessee should cooperate in submitting the information for early disposal of the appeal and allow the grounds of appeal of the assessee statistical purposes.

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

Order pronounced in the open court on 21.06.2021

Sd/-

(SHAMIM YAHYAS)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 21.06.2021

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai