

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH  
MUMBAI**

**BEFORE: SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
&**

**SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.1416/Mum/2019  
(Assessment Year :2015-16)**

M/s. Cowtown Infotech Services Pvt. Ltd., (Successor to Capacity Projects Pvt. Ltd.,) 412, 4 <sup>th</sup> Floor 17G, Vardhaman Chamber Cawasji Patel Road Horniman Circle, Fort Mumbai – 400 001	Vs.	ACIT 12(2)(2) Mumbai Room No.145, Aayakar Bhavan M.K.Road, Mumbai – 400 020
<b>PAN/GIR No.AADCH3654H</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Ms. Aarthi Sathe
Revenue by	Ms. Shreekala Pardeshi
<b>Date of Hearing</b>	<b>04/08/2021</b>
<b>Date of Pronouncement</b>	<b>04/08/2021</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M.):**

This appeal in ITA No.1416/Mum/2019 for A.Y.2015-16 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-20, Mumbai in appeal No.CIT(A)-20/IT-10210/2017-18 dated 15/01/2019 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 29/12/2017 by the Id. Asst. Commissioner of Income-Tax-12(2)(2), Mumbai (hereinafter referred to as Id. AO).

2. At the outset, we find that the assessee had raised a preliminary ground of violation of principles of natural justice in as much as the Id. CIT(A) had passed an exparte order while dismissing the appeal of the

assessee. The Id. AR stated before us that assessee had changed its address and the same was not intimated to the Id. CIT(A) and hence, the notice of hearing was sent to the earlier address of the assessee company. Due to this reason, the assessee could not secure its attendance before the Id. CIT(A) through the authorised representative. This had eventually resulted in Id. CIT(A) confirming the various additions made by the Id. AO. The Id. AR before us pleaded that assessee be given one more opportunity to present its case before the Id. CIT(A). Considering the facts of the case and the issues involved therein as raised in the grounds of appeal, we find that this is a fit case for restoring the issue to the file to the Id. CIT(A) for denovo adjudication as assessee should be given one more opportunity to represent its case before the Id. CIT(A). But we find that the mistake lies on the part of the assessee by not intimating the new address to the Id. CIT(A). Hence, we deem it fit to impose a cost of Rs.25,000/- on the assessee while restoring the issue to the file of the Id. CIT(A) for denovo adjudication. The assessee is directed to pay the cost of Rs.25,000/- in accordance with Rule 32A(2) of the ITAT Rules on or before 31/08/2021. The Id. CIT(A) is hereby directed to take up this appeal only after satisfying whether the assessee has complied with the payment of cost of Rs.25,000/- in accordance with Rule 32A(2) of the ITAT Rules. With these directions, the appeal is remanded back to the file of the Id. CIT(A) for denovo adjudication in accordance with law.

**3. In the result, appeal of the assessee is allowed for statistical purpose.**

Order pronounced in the open Court on 04/08/2021.

**Sd/-**  
**(VIKAS AWASTHY)**  
JUDICIAL MEMBER

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

Mumbai; Dated 04/08/2021

KARUNA, *sr.ps*

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**