

आयकर अपीलीय अधिकरण
मुंबई पीठ "एस एम सी" , मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 3876/मुं/2019 (नि.व.2014-15)
ITA NO.3876/MUM/2019 (A.Y.2014-15)

Sonal Jagdish Agarwal
343A, Badam Wadi,
Room No. 13, 1st Floor,
Kalbadevi Road,
Mumbai-400002.

PAN: **APEPA1792A**

..... अपीलार्थी /Appellant

बनाम Vs.

ITO 18(3)(3),
606, 6th Floor, Earnest House,
Nariman Point, Mumbai-400021.

..... प्रतिवादी /Respondent

अपीलार्थी द्वारा/ Appellant by : None
प्रतिवादी द्वारा/Respondent by : Sh. Sanjay J. Sethi
सुनवाई की तिथि/ Date of hearing : 26/07/2021
घोषणा की तिथि/ Date of pronouncement : 26/07/2021

आदेश / ORDER

PER VIKAS AWASTHY, J.M:

This appeal by assessee is directed against the order of Commissioner of Income Tax (Appeals)-29, Mumbai [hereinafter referred to as 'the CIT(A)'] dated 29.03.2019 for the Assessment Year (AY) 2014-15.

2. A perusal of the impugned order shows that the CIT(A) in an ex-parte proceedings has dismissed the appeal of assessee. Though, the CIT(A) has passed the order on merits but the first appellate proceedings are not conducted in harmony with the principles of natural justice. A perusal of the impugned order reveals that the notice of hearing of the appeal was duly served on the assessee. On three successive occasions, the assessee failed to appear before the CIT(A) and filed adjournment letters and on one date of hearing the assessee did not respond to the notice. Taking into consideration entirety of facts, I deem it appropriate to restore this appeal back to the file of CIT(A) for denovo adjudication after affording reasonable opportunity of hearing to the assessee, in accordance with law.

3. The assessee/appellant is directed to appear before the CIT(A) upon service of notice and co-operate in the first appellate proceeding. In case, the assessee without any bonafide reason cause delays in adjudication of the appeal or failed to appear before the CIT(A), the CIT(A) shall be at liberty to proceed with the appeal. The impugned order is set-aside and the appeal of assessee is allowed for statistical purpose with aforesaid directions.

Order pronounced in the open court on **Monday**, the **26th** day of July, 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई / Mumbai, दिनांक / Dated: 26/07/2021

SK, PS

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.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)
ITAT, Mumbai