

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

माननीय श्री पवन कुमार गडाले, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI PAVAN KUMAR GADALE, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through Video Conferencing Mode)

1. आयकरअपील सं./ I.T.A. No.1174/Mum/2020
(निर्धारण वर्ष / Assessment Year: 2011-12)
- &
2. आयकरअपील सं./ I.T.A. No.1175/Mum/2020
(निर्धारण वर्ष / Assessment Year: 2012-13)

M/s V. N. Exports 1306, Prasad Chambers, Tata Road-2, Opera house, Mumbai-400 004	बनाम/ Vs.	ACIT-19(3) Matru Mandir, Tardeo Road, Mumbai-400 007
स्थायीलेखासं./जीआइआरसं./ PAN/GIR No. AACFV-4623-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Ms. Usha Gaikwad-Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	07/09/2021
घोषणाकीतारीख / Date of Pronouncement	:	07/09/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member): -

1. Aforesaid appeals by assessee for Assessment Years (AY) 2011-12 & 2012-13 contest separate orders of learned first appellate authority.
2. At the time of hearing, none appeared for assessee. Upon perusal of impugned order, it could be seen that the impugned orders are ex-parte orders since the assessee failed to appear during appellate proceedings

despite being provided with sufficient opportunity of hearing. The Ld. DR pleaded for dismissal of the appeals. The sole issue involved in the appeals is addition on account of suspicious purchases.

3. Upon perusal of assessment orders, we find that Ld. AO made certain estimated additions on account of suspicious purchases. Upon further appeal, Ld. CIT(A) not only confirmed the addition, but also enhanced the same and disallowed entire purchases. Aggrieved the assessee is in further appeal before us.

4. Though, we concur with the submissions of Ld. DR, however, keeping in view the principles of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned orders are set-aside and the matter, for both the years, are restored to the file of Ld. CIT(A) for fresh adjudication after providing sufficient opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate his stand failing which Ld. CIT(A) shall be at liberty to re-adjudicate the matter on the basis of material on record.

5. Both the appeals stand allowed for statistical purposes.

Order pronounced on 07th September, 2021.

Sd/-

(Pavan Kumar Gadale)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 07/09/2021
Sr.PS, Dhananjay

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

आदेशानुसार/ BY ORDER,

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