

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.1586/M/2019
Assessment Year: 2014-15**

Mr. Shahjahan Ibrahim Shaikh, M/s. S.K. International, Office No.6, Ground Floor 3/33, Vaju Kotal Marg, Mumbai – 400 001 PAN: AKYPS8586M	Vs.	Income Tax Officer-17(3), Aayakar Bhawan, 1 st Floor, Mumbai – 400 020
(Appellant)		(Respondent)

Present for:

Assessee by : Ms. Priti Shukla, A.R.
Revenue by : Shri Sanjay J. Sethi, D.R.

Date of Hearing : 24.08.2021
Date of Pronouncement : 13.09.2021

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal has been preferred by the assessee against the order dated 14.01.2019 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2014-15.

2. After hearing both the parties and perusing the material on record, we find that the order has been passed ex-parte without considering the merits of the case as the assessee did not appear on the various opportunities granted by the first appellate authority. In the interest of justice and fairplay we earnestly feel that the assessee should be given one more opportunity to defend his case on merit before the first appellate authority as the ld AR has explained the reasons for non appearance before

the ld CIT(A) despite various opportunities. Accordingly, we are inclined to restore the matter back to the Ld. CIT(A) with the direction to dispose of the same on merit. The assessee is also directed to co-operate in the appellate proceedings.

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

Order pronounced in the open court on 13.09.2021.

**Sd/-
(Mahavir Singh)
VICE PRESIDENT**

**Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER**

Mumbai, Dated: 13.09.2021.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.