

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकरअपील सं./ I.T.A. No.1555/Mum/2020
 (निर्धारण वर्ष / Assessment Year: 2016-17)

M/s Airoplast Pvt. Ltd. Dubhash House 15, J. N. Aradia Marg Ballard Estate, Mumbai-400 038	बनाम/ Vs.	CIT(A)-4 R. No. 548, Aaykar Bhavan M. K. Road, Churchgate, Mumbai-400 020
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. AABCA-2280-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Shri Brajendra Kumar- Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	14/09/2021
घोषणा की तारीख / Date of Pronouncement	:	14/09/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income-Tax (Appeals)-4, Mumbai [CIT(A)], dated 21/01/2020 in the matter of assessment framed by Ld. Assessing Officer (AO) u/s 143(3) on 20/12/2018.

2. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of appeal on the ground that the assessee did not appear even before Ld. CIT(A).

3. After going through impugned order, we concur with the submissions of Ld. Sr. DR that the assessee has remained negligent in attending appellate proceedings despite being provided with various opportunities as tabulated in para-3 of the impugned order. 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 order is set-aside and the appeal is restored back to the file of Ld. CIT(A) for re-adjudication by way of speaking order with a direction to the assessee to substantiate his case failing which Ld. CIT(A) would be at liberty to pass fresh order on the basis of material on record. Needless to add that sufficient opportunity of hearing shall be granted to the assessee.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 14th September, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / Vice President

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 14/09/2021
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.