

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT)  
"SMC" BENCH, MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND  
SHRI MANOJ KUMAR AGGARWAL, HON'BLE ACCOUNTANT MEMBER**

**ITA NO. 6650/MUM/2019 (A.Y: 2011-12)**

Kalpana Dinesh Jagsota 13 Plot No. 147, Pratap Niwas P.K. Road, Mulund Mumbai - 400080  <b>PAN: AFHPJ8023N</b>	v.	Income Tax Officer – 29(2)(1) 4 <sup>th</sup> Floor, Kautilya Bhavan BKC, Mumbai -400051
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	:	<b>None</b>
<b>Department by</b>	:	<b>Ms. Smita Varma</b>
<b>Date of Hearing</b>	:	<b>02.09.2021</b>
<b>Date of Pronouncement</b>	:	<b>02.09.2021</b>

**ORDER**

**PER C.N. PRASAD (JM)**

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)–40, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 15.05.2019 for the A.Y. 2011-12.
2. Assessee has raised following grounds in his appeal: -

"a. *The Appellant was unaware of the hearing and final order of the appeal case due to redevelopment and shifting of residential flat.*

b. *The Ld. A.O. erred in law and facts:*

1. *In not providing the Appellant with Reasons recorded for Re-opening of Assessment U/s.147 and in having made the Assessment on the basis of his REASON TO SUSPECT.*

2. *In simply making an addition U/S.69A of Rs. 1,92,3007- without making further enquiries on the information received.*

3. *In simply making an addition U/s.69 of Rs.5700-/- without making further enquiries on the information.*

4. *In making the addition without verifying the payment of IPO Application for Rs. 1,98,000/- made by Hasmukh Jagsota (Brother in law of the Appellant) on behalf of Appellant."*

**3.** In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. Therefore, we proceed to dispose of this appeal on hearing the Ld. DR on merits.

**4.** We have heard Ld. DR, perused the orders of the authorities below. On a perusal of the Ld.CIT(A) order, we find that even though the Ld.CIT(A) provided opportunity on several occasions assessee could not appear before the Ld.CIT(A). Considering the totality of facts and circumstances of the case and keeping in view the additions/disallowance made by the Assessing Officer, in the interest of justice we are of the opinion that assessee should be given one more opportunity of being heard. Thus, this appeal is restored to the file of the Ld.CIT(A) for denovo

adjudication in accordance with law. Assessee is directed to appear before the Ld.CIT(A) and shall cooperate with the appellate proceedings without taking unnecessary adjournments. Thus, this appeal is restored to the file of the Ld.CIT(A) accordingly.

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

Order pronounced in the virtual court on 02.09.2021.

Sd/-  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**  
Mumbai / Dated 02.09.2021  
Giridhar, Sr.PS

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

**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, Mum**

		Date	Initials	
1.	Draft dictated on:			Sr. PS/PS
2.	Draft placed before author:			
3.	Draft proposed & placed before the second member:			JM/AM
4.	Draft discussed/approved by Second Member:			JM/AM
5.	Approved Draft comes to the Sr. PS/PS:			Sr. PS/PS
6.	Order pronounced on:			Sr. PS/PS
7.	Dictation pad is enclosed			
8.	Date on which the final order is upload on the website of ITAT			
9.	File sent to the Bench Clerk:			
10.	Date on which file goes to the Head Clerk:			
11.	Date on which file goes to AR			
12.	Date of dispatch of Order:			