

THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" Bench, Mumbai  
Shri Shamim Yahya (AM)

I.T.A. No. 6432/Mum/2019 (Assessment Year 2011-12)

Vinay Baleshwar Sharma D-69/679, MIG Colony Madhusudan Kalelkar Marg Bandra East Mumbai-400 0051.  PAN : AAQPS7421M (Appellant)	Vs.	ITO-15(1)(4) Room No. 15B Aayakar Bhavan M.K. Road Mumbai- 400020. (Respondent)
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Assessee by	Shri Dipesh Ruparelia
Department by	Ms. Smita Verma
Date of Hearing	13.10.2021
Date of Pronouncement	13.10.2021

ORDER

This is an appeal by the assessee against the order of learned CIT-A dated 3.6.2019 pertaining to assessment year 2011-12 wherein learned CIT-A has dismissed the appeal for non-prosecution.

2. In this case pursuant to the addition of Rs. 6,20,000/- made by the Assessing Officer in the assessment order, assessee appealed before learned CIT(A). learned CIT(A) did not adjudicate the merits of the issue raised. But he dismissed the appeal for non-prosecution.

3. Upon hearing learned Departmental Representative and perusing the records I find that it is incumbent upon the learned CIT-A to pass an order on the merits of the case and not dismissed the appeal for non-prosecution. For this proposition I place reliance upon following case laws:-

1. CIT vs Premkumar Arjundas Luthra (HUF) (2017) 154 DTK (Bom) 302
2. CIT vs S Chenniappa Mudaliar(1969)74 ITR 1(SC)

Accordingly in the interest of justice I remit the issue raised in the appeal the file of the learned CIT-A. Learned CIT-A is directed to consider the issue afresh and pass an order on the merits of the case after giving the assessee proper opportunity of being heard.

4. In the result this appeal by the assessee stands allowed for statistical purposes.

Pronounced in the open court on 13.10.2021.

Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Mumbai; Dated : 13/10/2021

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

PS