

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

BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER

ITA NO. 7714/MUM/2019 (A.Y: 2013-14)

Paawan Rameshchandra Seksaria Seksaria Chambers, 139 Nagindaas Master Road, Fort Mumbai - 400001 PAN: AAGPS3597N	v.	Income Tax Officer – 17(2)(5) Room No. 123-A, 1 st Floor Aayakar Bhavan, M.K. Road Mumbai - 400020
(Appellant)		(Respondent)

Assessee by	:	None
Department by	:	Ms. Kranti yadav
Date of Hearing	:	10.11.2021
Date of Pronouncement	:	10.11.2021

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)–58, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 05.11.2018 for the A.Y. 2013-14.

2. Assessee has raised following ground in his appeal: -

"In the facts and circumstances of the case and in law, the Ld.CIT(Appeals) – 58, Mumbai has erred in confirming the action of the Assessing Officer in disallowing the interest expenditure of Rs.5,39,181/- claimed u/s. 57(iii) without considering the factual matrix of the case."

3. In spite of issue of notice none appeared on behalf of assessee nor any adjournment was sought. Thus, I proceed to dispose off this appeal on hearing Ld.DR on merits.

4. Heard Ld.DR, perused the orders of the authorities below. On a perusal of the Ld.CIT(A) order, I 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 I am 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 10.11.2021.

Sd/
(C.N. PRASAD)
JUDICIAL MEMBER

Mumbai / Dated 10/11/2021
Giridhar, Sr.PS

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