

IN THE INCOME TAX APPELLATE TRIBUNAL  
“F” BENCH, MUMBAI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

ITA No.674/Mum/2020

(A.Y: 2015-16)

Value freight (Mumbai) Pvt Ltd., 503-504, Sabari Samruddhi, Sion Trombay Road, Chembur, Mumbai – 400071.	Vs.	DCIT – 14(3)(1) 5 <sup>th</sup> Floor, Aayakar Bhawan, Marine Lines, Mumbai – 400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCV22598G		
Appellant	..	Respondent

Appellant by :	Shir Subramanian, AR
Respondent by :	Shri Usha Gaikwad, DR

Date of Hearing	02.09.2021
Date of Pronouncement	06.09.2021

आदेश / O R D E R

**PER PAVAN KUMAR GADALE JM:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals)-21, Mumbai, passed u/s 143(3) and 250 of the Income Tax Act, 1961. The assessee has raised the following grounds;

*"1. The Ld. CIT(A) has not considered the appellant submissions filed disputing the addition of Rs. 4,20,000/- u/s 40a(2)(b) of the IT Act on the ground that no one attended the matter  
The appellant had informed the representative however due to*

*some misunderstanding the matter remained to be attended.*

*2. The appellant prays for condonation of the non attendance and prays for admission of this appeal and deletion of addition of Rs. 4,20,000/- which is not justified.*

2. At the time of hearing, the learned Counsel for the assessee submitted that the Ld.CIT(A) has passed an ex parte for non prosecution of appeal and prayed for an opportunity of hearing to substantiate the case on merits with the evidences before the appellate authority. Contra, the Ld. DR supported the order of the CIT(A).

3. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the ex-parte order considering the fact that there is no appearance in spite of providing adequate opportunity of hearing and notices were also issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte. We on perusal of the CIT(A) found that the Ld.CIT(A) has issued the notice of hearing, but there was no response and thus the Ld.CIT(A) came to a conclusion that the assessee is not inclined to prosecute the appeal.

4. We find that the assessee company has raised grounds of appeal challenging addition of the A.O. and there could be various reasons for non appearance which cannot be

overruled. We considering the principles of natural justice shall provide one more opportunity of hearing to the assessee to substantiate its case along with evidences and information. Accordingly, we set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of the appeal and allow the grounds of appeal of the assessee statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 06.09.2021.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
**ACCOUNTANT MEMBER**

Sd/-  
(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 06.09.2021

KRK, PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT

ITA No. 674/Mum/2020  
M/s. Value freight (Mumbai) Pvt Ltd, Mumbai.

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5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

सत्यापित प्रति //True Copy//

1.

( Asst. Registrar)  
ITAT, Mumbai