

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E" MUMBAI**

**BEFORE SHRI S. RIFAUR RAHMAN (ACCOUNTANT MEMBER) AND
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No. 1368/MUM/2020
Assessment Year: 2013-14**

M/s Supreme Infrastructure BOT Pvt. Ltd.,
Supreme City, Hiranandani Complex, Powai,
Mumbai-400076.

Vs. ITO-15(3)(4),
Ground Floor, Aayakar
Bhavan, M.K. Road,
Mumbai-400020.

PAN No. AANCS 8144 F
Appellant

Respondent

Assessee by : Mr. Gaurav Kabra, AR
Revenue by : Mr. B.K. Bagchi, DR

Date of Hearing : 12/10/2021
Date of pronouncement : 30/11/2021

ORDER

PER S. RIFAUR RAHMAN, A.M.

The present appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-24, Mumbai [in short 'CIT(A)'] for the assessment year 2013-14 dated 22.11.2019 and arises out of assessment completed u/s 143(3) of the Income Tax Act, 1961 (in short the Act).

2. At the time of hearing, it is observed that assessee has filed an appeal before the Ld. CIT(A)-24, Mumbai on 19.11.2019. However, the assessee has not complied to various notices issued by the office of the Ld. CIT(A) on various dates which is listed at page 5 of the appellate order.

3. Since the assessee has not responded to the various notices and taken several adjournments. Due to non-compliance of the assessee, the Ld. CIT(A) dismissed the appeal filed by the assessee by applying various case law on non-prosecution by the assessee.

4. Considered the rival submissions and material placed on record. We observed that the Ld. CIT(A) has dismissed the appeal due to non-prosecution of the assessee and not dealt with the issue on merits. Therefore, for the sake of justice we deem it fit to remit the issue back to the file of the Ld. CIT(A) to give one more opportunity to the assessee and adjudicate the issue on merits. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 30/11/2021.

Sd/-
(RAVISH SOOD)
JUDICIAL MEMBER

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Mumbai;

Dated: 30/11/2021

Rahul Sharma, Sr. P.S.

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,

(Sr. Private Secretary)
ITAT, Mumbai