

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

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND
SHRI S. RIFAUH RAHMAN, HON'BLE ACCOUNTANT MEMBER**

ITA NO. 5173/MUM/2019 (A.Y: 2012-13)

M/s. Secure Matrix Global Pvt. Ltd., B-4, Nilam Centre, Worli Mumbai -400030 PAN: AAJCS6785L	v.	ACIT-16(3) Room No. 446, Aayakar Bhavan M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

Assessee by	:	None
Department by	:	Shri B.K. Bagchi
Date of Hearing	:	10.11.2021
Date of Pronouncement	:	07.02.2022

ORDER

PER S. RIFAUH RAHMAN (AM)

1. This appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Appeals) – 7, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 24.06.2019 for the A.Y.2012-13.

2. At the time of hearing it is brought to our notice that assessee has not represented the case before the Ld.CIT(A) and Ld.CIT(A) dismissed the appeal filed by the assessee and not dealt the issue on merits due to non-prosecution and proper material before him.

3. After considering the submissions of both the parties in our considered view the assessee has not represented the case properly before the Ld.CIT(A) and Ld.CIT(A) has decided the issue based on the information available on record. In our considered view for the sake of justice assessee has to be given proper opportunity and accordingly we remit this issue back to the file of the Ld.CIT(A) to adjudicate the issue after giving adequate opportunity of being heard to the assessee. At the same time, we direct the assessee to represent the case properly before the Ld.CIT(A) without seeking unwanted adjournments. With the above direction we remit this issue back to the file of the Ld.CIT(A) and accordingly, grounds raised by the assessee is allowed for statistical purpose.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced on 07.02.2022 as per Rule 34(4) of ITAT Rules by placing the pronouncement list in the notice board.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER
Mumbai / Dated 07.02.2022
Giridhar, Sr.PS

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT 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