

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Before Shri SHAMIM YAHYA, ACCOUNTANT MEMBER

I.T.A. Nos. 488 & 489/Mum/2021
(Assessment Years 2013-14 & 2014-15)

Bhagirath Stationers Pvt.Ltd. C/701, Seventh Harshwardhan 185-5 Saki Vihar Road Powai Near Tungwa Village Mumbai-400 072 PAN : AAECB0615P	Vs.	ITO-9(2)(1) Room No. 601A, Aaykar Bhawan M.K.Road Mumbai-400 020
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Usha Shrote
Date of Hearing	06.04.2022
Date of Pronouncement	06 .04.2022

O R D E R

Per Shamim Yahya (AM) :-

These appeals by the assessee are directed against the order of learned Commissioner of Income Tax (Appeals)-16, dated 27.03.2019 and pertains to assessment year 2013-14 & 2014-15, wherein ld.CIT(A) has basically dismissed the appeal for non-prosecution.

2. Upon hearing the ld. DR and perusing the records. I find that it is incumbent upon the ld.CIT(A) to pass an order on the merits of the case and not dismiss the appeal for non-prosecution.

3. For this proposition, I place reliance upon following case laws.

- i. CIT vs. Premkumar Arjundas Luthra(HUF)(2017) 154 DTR (Bom) 302
- ii. CIT vs. S.Chenniappa Mudaliar(1969) 74 ITR 1 (SC)

4. Accordingly, in the interest of justice, I remit the issue raised in the appeal the file of the ld.CIT(A). Ld.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.

5. In the result, these appeals by the assessee are allowed for statistical purposes.

Pronounced in the open court on 06 .04.2022.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 06 /04/2022
Thirumalesh, Sr.PS

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