

आयकर अपीलीय अधिकरण  
मुंबई पीठ " एस एम सी "  
श्री प्रमोद कुमार, उपाध्यक्ष एवं  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH " SMC", MUMBAI  
BEFORE SHRI PRAMOD KUMAR, VICE-PRESIDENT &  
SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 1295/मुं/2020 (नि. व.2014-15)  
ITA NO.1295/MUM/2020(A.Y. 2014-15)

Riddhi Tex Fab Pvt. Ltd.  
368, Sai Ashish App., AV Road,  
Bandra (W), Mumbai 400 050  
PAN: AACCR-9166-M

..... अपीलार्थी /Appellant

बनाम Vs.

Income Tax Officer , 13(3)(2).  
Aaykar Bhavan, M.K.Road,  
Mumbai 400 020

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Vijay Mehta

प्रतिवादी द्वारा/Respondent by : Ms. Smita Verma /Shri T. Sankar

सुनवाई की तिथि/ Date of hearing : 14/01/2022

घोषणा की तिथि/ Date of pronouncement : 08/04/2022

आदेश/ ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax(Appeals)-21, Mumbai [in short 'the CIT(A)'] dated 26/11/2019 for the assessment year 2014-15.

2. Shri Vijay Mehta appearing on behalf of the assessee submitted that the solitary issue in the present appeal is disallowance of interest expenses of

Rs.32,36,096/-. The Id. Authorized Representative for the assessee submitted that the CIT(A) without affording proper opportunity of hearing in a ex-parte proceedings has upheld the assessment order, wherein interest expenditure of Rs.32,36,096/- claimed by the assessee has been disallowed. The Id. Authorized Representative for the assessee submitted that if an opportunity is allowed to the assessee, the assessee would be able to explain its case. The assessee has prima-facie a good case in its favour.

3. Per Contra, Ms. Smita Verma representing the Department vehemently defended the impugned order and prayed for dismissing the appeal of assessee. The Id. Departmental Representative submitted that notice of hearing of the appeal was repeatedly issued by CIT(A) to the assessee. On the dates fixed for hearing no authorized representative of the assessee ever appeared before the CIT(A) to defend the appeal. Hence, the CIT(A) was constrained to pass the order in an ex-parte proceedings.

4. We have heard the submissions made by rival sides and have examined the orders of authorities below. A perusal of the impugned order shows that on three occasions i.e. on 02/02/2018, 07/10/2019 and 06/11/2019 notice of hearing were issued to the assessee. None appeared in response to the said notice on the dates fixed for hearing. However, keeping in view the principles of natural justice and considering the facts of the case, we deem it appropriate to restore this appeal back to the file of CIT(A) for denovo adjudication after affording reasonable opportunity of hearing to the assessee, in accordance with law.

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

Order pronounced in the open court on Friday the 08<sup>th</sup> day of April, 2022.

Sd/-  
(PRAMOD KUMAR)  
उपाध्यक्ष/VICE PRESIDENT

Sd/-  
(VIKAS AWASTHY)  
न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 08/04/2022

Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**