

आयकर अपीलीय अधिकरण

मुंबई पीठ "ए "

श्री विकास अवस्थी, न्यायिक सदस्य एवं

श्री एस. रिफौर रहमान, लेखा सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL

MUMBAI BENCH " A", MUMBAI

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &

SHRI S.RIFAUR RAHMAN , ACCOUNTANT MEMBER

आअसं.2470/मुं/2021 (नि.व. 2012-13)

ITA NO.2470/MUM/2021(A.Y.2012-13)

Aspire Oralcare Private Limited.

E-36, UPSIDC Industrial Area,

Phama City Road, Selaqui Industrial Area,

Selaqui, Dehradun, Uttarakhand – 248 011

PAN: AAGCA-8824-K

..... अपीलार्थी /Appellant

बनाम Vs.

ACIT(OSD) TDS-1,

Qureshi Mansion, Ground Floor,

Teen Hath Naka, Gokhale Road,

Naupada, Thane (West) – 400 602

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Shri Mehul Jain

सुनवाई की तिथि/ Date of hearing : 11/05/2022

घोषणा की तिथि/ Date of pronouncement : 11/05/2022

आदेश/ ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of Commissioner of Income Tax(Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A) '] dated 11/11/2021, for the assessment year 2012-13.

2. We find that the CIT(A) had issued notices to the assessee for hearing of the appeal fixed for 13/01/2021, 13/09/2021 and finally on 11/10/2021. In response to the said notices the assessee failed to make any submissions before the CIT(A) nor any letter seeking adjournment was purportedly filed by the assessee. The CIT(A) dismissed the appeal in-limine for want of submissions.

3. The assessee in appeal before us has inter-alia assailed order of CIT(A) passed in ex-parte proceedings. Taking into consideration entirety of facts we restore this appeal to the file of CIT(A) for denovo adjudication on merits after affording reasonable opportunity of hearing to the assessee, in accordance with law.

4. The assessee is directed to make submissions before the CIT(A) after service of notice, without fail. In case the assessee fails to respond to the notice issued by CIT(A), the CIT(A) shall be at liberty to take adverse view on assessee's non-compliance.

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

Order pronounced in the open court on Wednesday the 11th day of May, 2022.

Sd/-

(S.RIFAUR RAHMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 11/05/2022

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

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