

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI**

**BEFORE SHRI VIKAS AWASTHY, HON'BLE JUDICIAL MEMBER AND
SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER**

ITA NO. 2152/MUM/2021 (A.Y. 2014-15)

Great View Properties Pvt. Ltd., 4 th Floor, Laxmi Building 6, Shoorji Vallabhdas Marg Ballard Estate Mumbai - 400001 PAN: AADCG9697H	v.	Income Tax Officer – 1(1)(4) 5th Floor, Aayakar Bhavan M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

Assessee by	:	None
Department by	:	Shri Anil Gupta
Date of Hearing	:	18.05.2022
Date of Pronouncement	:	18.05.2022

ORDER

PER S. RIFAUR RAHMAN (AM)

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short "Ld.CIT(A)"] dated 27.09.2021 for the A.Y. 2014-15.

2. Assessee has raised following grounds in its appeal: -

"1. The CIT (A) erred in upholding the penalty levied under section 271(1)(c) of the Act of Rs 10,53,623/-.

2. The CIT (A) erred in passing the Order without applying principle of natural justice and for failing to give reasonable time to Appellant to response to Appeal Notice.

3. The CIT (A) erred in passing exparte order without giving sufficient time to the Appellant and not considering the adjournment applied for by Appellant.

4. The learned CIT (A) erred in not appreciating that the appellant made adjournment application before jurisdictional CIT (A) earlier and also before CIT(A) National Faceless Centre and could not attend subsequently before jurisdiction CIT(A) due to covidpandemic and lock down imposed in Mumbai and later on in Faceless arena before CIT(A) ignoring the adjournment request dated 21% September 2021.

5. The learned CIT (A) erred in upholding that the appellant has furnished inaccurate particulars of income and hence subject to levy of penalty under Section 271 (1)(c) of the Act.

6. The learned CIT (A) erred in upholding that if the claim of expenditure is not sustainable in law, then it will amount to furnishing of inaccurate particulars of income.

7. The learned CIT (A) erred in assuming with lower authorities that no details of expenses were submitted by appellant which is contrary to the facts on record.

8. The CIT (A) has erred in overlooking and summarily rejecting the detailed statement of facts submitted along with Memorandum of Appeal."

3. In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. Therefore, we proceed to dispose of this appeal on hearing the Ld. DR on merits.

4. Heard Ld. DR, perused the orders of the authorities below. On a perusal of the Ld.CIT(A) order, we find that even though the Ld.CIT(A) provided opportunity on multiple occasions assessee could not appear before the Ld.CIT(A). Considering the totality of facts and circumstances of the case and keeping in view the additions/disallowance made by the Assessing Officer, in the interest of justice we are of the opinion that assessee should be given one more opportunity of being heard. Thus, this appeal is restored to the file of the Ld.CIT(A) for denovo adjudication in accordance with law. Assessee is directed to appear before the Ld.CIT(A) and shall cooperate with the appellate proceedings without taking unnecessary adjournments. Thus, this appeal is restored to the file of the Ld.CIT(A) accordingly.

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

Order pronounced in the open court on 18th May, 2022.

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER
Mumbai / Dated 18.05.2022
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