

THE INCOME TAX APPELLATE TRIBUNAL
"F" Bench, Mumbai
Shri B.R. Baskaran (AM) & Shri Rahul Chaudhary (JM)

I.T.A. No. 6220/Mum/2019 (A.Y. 2009-10)

ACIT, Central Circle-5(1) Room No. 1926 19 th Floor Air India Building Nariman Point Mumbai-400 021.	Vs.	M/s. J. Kumar Chirag API Consortium 26, Vijay Villa, 23 Jawahar Nagar Goregaon-West Mumbai-400 062. PAN : AAAAJ4989N
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Vranda U. Matkarni
Date of Hearing	30.06.2022
Date of Pronouncement	08.07.2022

ORDER

Per B.R.Baskaran (AM) :-

The Revenue has filed this appeal challenging the order dated 31.7.2019 passed by learned CIT(A)-53, Mumbai and it relates to A.Y. 2009-10.

2. None appeared on behalf of the assessee on several occasions, even though notices were sent by registered post several times. We also notice that the notice was served through the Assessing Officer also on one occasion. Since there is no response from the assessee, we proceed to dispose of the appeal ex-parte, without presence of the assessee.

3. The assessee is belonging to M/s. J. Kumar Infra Project Group. The Assessing Officer the completed the assessment under section 143(3) read with section 147 of the Act. The Assessing Officer determined the total income of the assessee at Rs.4,04,38,877/- after making various types of additions. The Learned CIT(A) allowed the appeal in part.

4. Aggrieved by the relief granted b learned CIT(A) the Revenue has filed this appeal before us.

5. The Revenue, inter alia, has raised a ground contending that learned CIT(A) has accepted additional evidences in violation of Rule 46A of the I.T. Rules, i.e., it is the contention of the revenue that the additional evidences have not been confronted with the Assessing Officer. Since the Ld CIT(A) has violated Rule 46A, we deem it proper to restore all the issues to the file of learned CIT(A) for adjudicating them afresh, after confronting additional evidences with the Assessing Officer. Accordingly, we set aside the order passed by learned CIT(A) and restore all the issues to his file. After confronting the additional evidences with the AO and after affording adequate opportunity of being heard to the assessee, the Ld CIT(A) may take appropriate decision in accordance with law.

6. In the result, appeal filed by the revenue is treated as allowed for statistical purposes.

Order pronounced in the open court on 08.07.2022.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 08/07/2022

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

PS