

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, MUMBAI

BEFORE SHRI ABY T. VARKEY, JM AND SHRI GAGAN GOYAL, AM

आयकर अपील सं/ I.T.A. No.708/Mum/2022

(निर्धारण वर्ष / Assessment Years: 2017-18)

M/s. Database Trading Pvt. Ltd. Office No. 310, B2B, Agarwal Centre, Malad (West), Mumbai-400064.	बनाम/ Vs.	ACIT, Circle-12(2)(1) (Presently ACIT, CC- 7(2), Mumbai) Room No.655, Aayakar Bhavan, M. K. Road, Mumbai-400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCD3835C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Prateek Jha/Dr. Prayag Jha
Revenue by:	Shri P. R. Mane (DR)

सुनवाई की तारीख / Date of Hearing: 21/07/2022

घोषणा की तारीख /Date of Pronouncement: 28/07/2022

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-49, Mumbai dated 28.02.2022 for assessment year 2017-18.

2. At the outset, the Ld. AR of the assessee brought to our notice that this was an ex-parte order passed by the Ld. CIT(A). According to the Ld. AR, the date of hearings were fixed in January & February, 2022 and the assessee was out of station and therefore could not attend the hearing and therefore, sought adjournment. However, the Ld. CIT(A) has brushed aside the request of the assessee and has passed the impugned order, which according to Ld. AR is in violation of natural justice and therefore wants us to set aside the impugned order.

3. Having gone through the exparte order of the Ld. CIT(A), we note that the Ld. CIT(A) has passed the order without hearing the assessee which is per-se in violation of the natural justice. Therefore,



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we on this short point, are inclined to set aside the impugned order of the Ld. CIT(A) and direct the Ld. CIT(A) to decide the grounds of appeal of the assessee as per section 250(6) of the Income Tax Act, 1961 (hereinafter “the Act”) after hearing the assessee in accordance to law. Needless to say that the assessee should be diligent and appear before the Ld. CIT(A) on the dates fixed for hearing and file the documents/written submission in support of its grounds of appeal if advised to do so.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 28/07/2022.

Sd/-

(GAGAN GOYAL)
ACCOUNTANT MEMBER

Sd/-

(ABY T. VARKEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 28/07/2022.
Vijay Pal Singh, (Sr. PS)

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार //Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai