

THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" Bench, Mumbai  
Shri B.R. Baskaran (AM)

I.T.A. No. 1464/Mum/2022 (A.Y. 2011-12)

Faza Three Autofad Limited 63, C-Wing, Mittal Court Nariman Point Mumbai-400 021.  PAN : AACCA4981F (Appellant)	Vs.	DCIT, Circle 6(1) Room No. 506 5 <sup>th</sup> Floor Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
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Assessee by	Shri Vijay Mehta
Department by	Shri Vivek Upadhyay
Date of Hearing	17.08.2022
Date of Pronouncement	17.08.2022

ORDER

The assessee has filed this appeal challenging the order dated 31.3.2022 passed by learned CIT(A), National Faceless Appeal Centre, Delhi for A.Y. 2011-12.

2. The Learned AR submitted that learned CIT(A) has passed the order ex-parte, without hearing the assessee. The Learned AR submitted that learned CIT(A) has stated that he has issued several notices to the assessee during faceless appellate proceedings and the assessee has not submitted any response. Hence, he has proceeded to dispose of the appeal ex-parte. The Learned AR submitted that an employee named Shri Jatin Prajapati was looking after the tax matters of the assessee company and he was having access to the email id given in PAN data base. The above said employee did not check income tax portal for many days, where notices were sent by learned CIT(A). Hence the assessee was not aware of the notices issued by learned CIT(A). The Learned AR further submitted that the said employee has given affidavit in support of the above said submissions. The Learned AR further submitted that the said employee has since resigned from the assessee

company. Accordingly, the learned AR submitted that non-response to the notices issued by learned CIT(A) was unintentional and beyond control of the assessee. Accordingly, the Learned AR submitted that there was reasonable cause for the assessee in not responding to the notices issued by learned CIT(A). Accordingly, he prayed that ex-parte order passed by Ld CIT(A) be set aside and all the issues may be restored to the file of learned CIT(A) for adjudicating them on merits.

3. I have heard learned DR and perused the record. Having regard to the submissions made by learned AR, I am of the view that there was reasonable cause for the assessee in not responding to the notices issued by learned CIT(A). Hence, in the interest of natural justice, I am of the view that the assessee may be provided with one more opportunity to present its case before learned CIT(A). In fact, providing one more opportunity to the assessee would not cause prejudice to the revenue. On the other hand the same would promote cause of justice. Accordingly, I set aside the order passed by learned CIT(A) and restore all the issues to his file for adjudicating them on merits in accordance with law, after providing adequate opportunity of hearing to the assessee. I also direct the assessee to fully cooperate with learned CIT(A) for expeditious disposal of the appeal.

4. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 17.08.2022.

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

Mumbai; Dated : 17/08/2022

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//

*PS*

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai