

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'D' BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President),
and Amit Shukla (Judicial Member)]**

ITA No.: 131/Mum/2021
Assessment year: 2009-10

Sidhesh Films Pvt. Ltd. **Appellant**
*B/48, Gurudev Apartments, R.C. Marg,
Opp. Telephone Exchange, Chembur,
Mumbai 400 071 [PAN: AAICS2358G]*

Vs.

Income Tax Officer – 16(1)(4),
Mumbai **Respondent**

Appearances by:

None for the appellant

T. Shankar for the respondent

Date of concluding the hearing : June 15, 2022
Date of pronouncement the order : August 26, 2022

O R D E R

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee appellant has challenged the correctness of order dated 9th December, 2019 passed by the learned CIT(A) in the matter of assessment under section 143(3) of the Income Tax Act, 1961, for the assessment year 2009-10.

2. In the first ground of appeal, the assessee has raised the following grievance :

“1. The Id CIT(A) erred in facts and circumstances of the case and in law in dismissing the appeal without providing opportunity to present the case as notices were not ostensibly sent to the address mentioned in form 35.”

3. On a perusal of material on record, we find that the address given in Form 35 filed before the CIT(A) is indeed different from the address which is stated in learned CIT(A)'s order and it

would thus indeed seem that the notices of hearing may have been sent to the same address. Learned Departmental Representative does not dispute this position, save and except for relying upon the stand of the learned CIT(A).

4. In view of the above position, we deem it fit and proper to remit the matter to the file of the learned CIT(A) for adjudication *de novo* after giving yet another opportunity of hearing to the assessee, in accordance with the law and by way of a speaking order. We direct so. As the matter has been remitted to the file of the learned CIT(A) for fresh adjudication, all other grievances on merits need not be adjudicated upon at this stage. These grounds of appeal are, as of now, infructuous.

5. In the result, the appeal is allowed for statistical purposes in the terms indicated above. Pronounced in the open court today on the 26th August 2022.

Sd/-
Amit Shukla
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 26th day of August 2022.

Copies to:

(1)	<i>The Appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

*Assistant Registrar/Sr.PS
Income Tax Appellate Tribunal
Mumbai benches, Mumbai*