

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

SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER

ITA No. 2001/MUM/2021  
(ASSESSMENT YEAR: 2015-16)

Scorodite Stainless India Pvt. Ltd.,  
C/o. D.C. Bothra & Co. LLP (CA)  
(formerly known as D.C. Bothra & Co.),  
297, Tardeo Road, Wille Mansion,  
1<sup>st</sup> Floor, Opp. Bank of India,  
Nana Chowk, Mumbai - 400007  
[PAN: AABCS8987Q]

..... Appellant

Vs

A.C.I.T., Circle-5(3)(1), Mumbai,  
5<sup>th</sup> Floor, Aayakar Bhavan,  
M.K. Road, Mumbai - 400020

..... Respondent

Appearances

For the Appellant/Assessee : Shri Rajkumar Singh  
For the Respondent/Department : Shri B.K. Bagchi

Date of conclusion of hearing : 13.06.2022  
Date of pronouncement of order : 08.09.2022

**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. By way of the present appeal the Appellant has challenged the order, dated 20.10.2021, passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'the CIT(A)'] under Section 250 of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'] for the Assessment Year 2015-16, whereby the CIT(A) had dismissed the appeal filed by the Appellant against the

Assessment Order, dated 28.12.2017, passed under Section 143(3) of the Act.

2. The Appellant has raised 4 grounds all directed against the ex-parte order of CIT(A) dismissing the appeal of the Appellant/Assessee against the ad-hoc disallowance of INR.37,25,192/- of the business expenses computed at the rate of 10%.
3. When the matter was taken up for hearing, the Ld. Authorised Representative for the Appellant placed on record order, dated 20.05.2022, passed by the Tribunal in the appeal filed by the Appellant/Assessee against the ex-parte order, dated 20.10.2021, passed by the CIT(A) for the Assessment Year 2016-17 (ITA No. 2003/Mum/2021), whereby, in the identical facts and circumstances, the Tribunal has remanded the matter back to the file of the CIT(A) for denovo adjudication in accordance with law. The relevant extract of the aforesaid decision of the Tribunal read as under:

*“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 adhoc disallowance of 10% on the total expenditure 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 proceeding without taking unnecessary adjournments. Thus, this appeal is restored to the file of the Ld. CIT(A) accordingly.”*

4. In view of the above, we deem it appropriate in the facts and circumstances of the case to remand the issues raised in the present appeal back to the file of the CIT(A) for denovo adjudication in accordance with law. The Appellant is directed to appear before the CIT(A) and co-operate in the appellate proceedings without seeking unnecessary adjournments. With the aforesaid directions the appeal is restored to the file of the CIT(A).
5. In result, appeal filed by the Appellant/Assessee is allowed for statistical purposes.

Order pronounced on 08.09.2022.

*Sd/-*  
(M. Balaganesh)  
Accountant Member

*Sd/-*  
(Rahul Chaudhary)  
Judicial Member

मुंबई Mumbai; दिनांक Dated : 08.09.2022  
*Alindra, 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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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