

THE INCOME TAX APPELLATE TRIBUNAL  
"D" Bench, Mumbai  
Shri B.R. Baskaran (AM) & Shri Sandeep Singh Karhail (JM)

I.T.A. No. 833/Mum/2021 (A.Y. 2015-16)

Maruti Baburao Bhujabal E-789, APMC Vegetable Market, Sector-19, Turbhe Navi Mumbai-400 705.  PAN : AAQPB4325B (Appellant)	Vs.	PCIT-27 Room No. 401, Tower No. 6, Vashi Railway Station Commercial Complex, Vashi Navi Mumbai-400703. (Respondent)
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Assessee by	Shri Subodh Ratnaparkhi
Department by	Shri T. Shankar
Date of Hearing	27.09.2022
Date of Pronouncement	27.09.2022

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the revision order dated 15.3.2021 passed by the learned PCIT-27, Mumbai and it relates to A.Y. 2015-16. The assessee is challenging the revision order passed by the learned PCIT.

2. At the outset, learned AR submitted that the impugned revision order has been passed ex-parte, without presence of the assessee, since assessee did not appear before the learned PCIT. The Learned AR submitted that the assessee is eighty years old and he was doing business in APMC vegetable market. Due to change in the address of the assessee, notice issued by the learned PCIT physically did not reach him and hence the assessee could not appear before the learned PCIT. The Learned AR further submitted that the Bench had asked for the factual report from the Assessing Officer on an earlier occasion and the Assessing Officer given the factual report, wherein he has stated that there was no acknowledgement in the file with regard to the show-cause notice issued by the learned PCIT physically on 12.2.2021.

The Assessing Officer has further stated that the notice was subsequently issued to the assessee via ITBA through e-mail. However the assessee is not familiar with the e-mail procedures. Accordingly the learned AR submitted that the assessee may be provided with one more opportunity to represent before the learned PCIT.

3. We have heard learned DR on this issue and perused the record. Having regard to the submission made by learned AR and factual aspect presented by the Assessing Officer, we are of the view that, in the interest of natural justice, assessee should be provided with one more opportunity to present his case before the learned PCIT. Accordingly, we set aside the order passed by the learned PCIT and restore all the issues to his file for examining them afresh after affording adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on 27.09.2022.

Sd/-  
(SANDEEP SINGH KARHAIL)  
JUDICIAL MEMBER

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

Mumbai; Dated : 27/09/2022

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