

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

**[Coram: Pramod Kumar (Vice President),
and Aby T. Varkey (Judicial Member)]**

ITA No. 1761/Mum/2021
Assessment year: 2011-12

N Chandra Global Infotainment Ltd.Appellant
*Sangeeta Cinema, Prathmesh Nagar, Datta Mandir Road,
Malad (E), Mumbai 400 097 [PAN: AABCN6680P]*

Vs.

Income Tax Officer 16(1)(3)
MumbaiRespondent

Appearances by

None for the appellant

Dr. Pratap Narayan Sharma *for the respondent*

Date of concluding the hearing : 28.06.2022
Date of pronouncement : 27.09.2022

O R D E R

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee appellant has called into question the correctness of the ex-parte order dated 20th March 2020 passed by the learned CIT(A) in the matter of assessment under section 143(3) r.w.s. 147 of the Income Tax Act 1961, for the assessment year 2011-12.

2. None appeared for the assessee but we have heard the learned Departmental Representative, perused the material on record and dully considered facts of the case in the light of the applicable legal position.

3. The learned Departmental Representative did not seriously oppose our suggestion of remitting the matter to the file of the learned CIT(A) for adjudication de novo after affording yet another opportunity of hearing to the assessee, as the impugned order is an ex-parte order passed at a time when covid pandemic had already begun. We are of the view that in the interest of substantial justice and on the facts of this case, it will be appropriate to remit the matter to the

file of the CIT(A) for fresh adjudication in accordance with the law, by way of a speaking order and after giving yet another opportunity of hearing to the assessee. We order, accordingly.

4. We may also add that the assessee has moved a condonation petition as the appeal was filed on 01.10.2021 whereas the order was communicated to the assessee on 20.03.2020. However this delay is covered by the covid period relaxations and accordingly stands condoned.

5. In the result, the appeal is allowed for statistical purposes in the terms indicated above. Pronounced in the open court today on the 27th day of September, 2022.

Sd/-
Aby T. Varkey
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 27th day of September, 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 etc.

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