

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

BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.1530/Mum./2022
(Assessment Year : 2012-13)

SNB Infrastructure Pvt. Ltd.
Mohd. Hussain Compound
Nr. Maharashtra Weigh Bridge
LBS Marg, Kurla, Mumbai 400 070
PAN – AAMCS0182N

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-14(3)(2), Mumbai

.....Respondent

Assessee by : None
Revenue by : Smt. Mahita Nair

Date of Hearing – 30/08/2022

Date of Order – 20/10/2022

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeal has been filed by the assessee challenging the impugned order dated 22/03/2022 passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], for the assessment year 2012-13, which in turn, arose from the order dated 14/06/2019 passed by the Assessing Officer under section 143(3) r/w section 147 of the Act.

2. When this appeal was called for hearing, neither anyone appeared on behalf of the assessee nor was any application seeking adjournment filed.

Therefore, we proceed to dispose off this appeal ex-parte, qua the assessee after hearing the learned Departmental Representative ("*learned DR*") and on the basis of material available on record.

3. The brief facts of the case, as emanating from the record, are: The assessee is engaged in the business of infrastructure development, primarily working on contracts from BMC. For the year under consideration, assessee e-filed its return of income on 27/09/2012 declaring total income at Rs. 4,42,19,890. The Assessing Officer vide order passed under section 143 (3) of the Act assessed the total income of the assessee at Rs. 6,49,54,600. Pursuant to information received from office of DDIT Unit 7(2), Mumbai, reassessment proceedings in the case of the assessee were initiated and notice under section 148 of the Act was issued. Following the procedure laid down by Hon'ble Supreme Court in GKN Driveshafts (India) Ltd v. ITO 259 ITR 19 (SC), reassessment proceedings in the case of the assessee were concluded and addition of Rs. 50 lakhs was made under section 68 by the Assessing Officer vide order passed under section 143(3) r/w section 147 of the Act.

4. In appeal before the learned CIT(A), despite various notices being issued, neither any reply/submission was filed on behalf of the assessee nor assessee responded to any of the notices. Accordingly, vide *ex parte* impugned order dated 22/03/2022, learned CIT(A) dismissed the appeal filed by the assessee and upheld the addition made by the Assessing Officer. Being aggrieved, the assessee is in appeal before us.

5. During the course of hearing, learned Departmental Representative ('learned DR') vehemently relied upon the orders passed by the lower authorities.

6. Having considered the submissions of learned DR and perused the material available on record, we find that the learned CIT(A) dismissed the appeal filed by the assessee and upheld the addition made by the AO without assigning any reasons in support of its conclusion and without dealing with any of the grounds raised by the assessee on merits as well as on invocation of jurisdiction under section 147 of the Act. We further find that the learned CIT(A) has not even discussed merits of the case vis-à-vis the addition made by the Assessing Officer. Accordingly, in view of the above, we deem it appropriate to set aside the impugned order and restore the appeal to file of learned CIT(A) for *de novo* adjudication on merits. Needless to mention that no order shall be passed without affording reasonable opportunity of being heard to both the parties. As a result, grounds raised by the assessee are allowed for statistical purpose.

7. In the result, appeal by the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 20/10/2022

Sd/-
PRASHANT MAHARISHI
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 20/10/2022

Copy of the order forwarded to:

- (1) The Assessee;*
- (2) The Revenue;*
- (3) The CIT(A);*
- (4) The CIT, Mumbai City concerned;*
- (5) The DR, ITAT, Mumbai;*
- (6) Guard file.*

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Assistant Registrar
ITAT, Mumbai