

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

BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER

**ITA No.2210/Mum/2022
(Assessment Year :2015-16)**

M/s. Reay Road Iron and Metal Warehousing Pvt. Ltd., 6A/1, New Excelsior Building, Wallace Street, Fort Mumbai – 400 001	Vs.	Income Tax Officer, Ward-1(3)(1) 541, Aaykar Bhavan M.K.Road, Mumbai- 400 020
PAN/GIR No.AACCR7637M		
(Appellant)	..	(Respondent)

Assessee by	Shri Dharmesh Shah & Ms. Mitali Gopani
Revenue by	Shri Pratap Narayan Sharma
Date of Hearing	26/10/2022
Date of Pronouncement	26/10/2022

आदेश / O R D E R

PER M. BALAGANESH (A.M):

This appeal in ITA No.2210/Mum/2022 for A.Y.2015-16 arises out of the order by the Id. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC) in appeal No.CIT(A)-11, Mumbai/10004/2017-18 dated 25/07/2022 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 29/09/2017 by the Id. Income Tax Officer-1(3)(1), Mumbai (hereinafter referred to as Id. AO).

2. Though the assessee raised several grounds of appeal, we find that the main preliminary ground raised by the assessee is challenging the

exparte order passed by the Id. CIT(A) in violation of principles of natural justice.

3. We have heard rival submissions and perused the materials available on record. We find that the Id. CIT(A) in para 6 of his order had stated that the final notice of hearing was issued on 14/07/2022 calling for submissions on or before 21/07/2022. But we find that assessee on 21/07/2022 had sought adjournment electronically duly stating the reasons thereon and sought adjournment upto 05/08/2022. The evidence in this regard has been placed on record by the Id. AR. From the perusal of the said evidence placed on record, it is found that even on 04/08/2022 the Income Tax portal had shown the status of the request made by the assessee as "open". But we find that the Id. CIT(A) (NFAC) ignoring this adjournment letter of the assessee had proceeded to dispose of the appeal exparte on 25/07/2022 itself which is in gross violation of principles of natural justice. Hence, in these circumstances, we deem it fit and appropriate to remand this appeal to the file of the Id. CIT(A) for denovo adjudication in accordance with law. Needless to mention that assessee be given reasonable opportunity of being heard. All other issues are left open on merits. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in open Court on 26/10/2022

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 26/10/2022
KARUNA, sr.ps

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Sr. Private Secretary / Asstt. Registrar)
ITAT, Mumbai