

THE INCOME TAX APPELLATE TRIBUNAL
"B" Bench, Mumbai
Shri B.R. Baskaran (AM) & Shri Rahul Chaudhary (JM)

I.T.A. No. 6733/Mum/2019 (A.Y. 2009-10)
I.T.A. No. 6734/Mum/2019 (A.Y. 2010-11)

M/s. Business India 14 th Floor, Nirmal Nariman Point Mumbai-400 021. PAN : AADFB7133Q (Appellant)	Vs.	ACIT-12(1) Room No. 117 1 st Floor Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
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Assessee by	None
Department by	Dr. Mahesh Akhade
Date of Hearing	14.12.2022
Date of Pronouncement	14.12.2022

ORDER

Per Bench:-

Both the appeals filed by the assessee are directed against the orders passed by the learned CIT(A)-55, Mumbai and they relate to A.Y. 2009-10 & 2010-11.

2. None appeared on behalf of the assessee, even though adjournment was granted to the assessee on the last occasion at its specific request. Further we noticed that the assessee has been served with several notices and it has not responded to them on earlier occasions. Hence, we proceed to dispose of the appeal ex-parte without presence of the assessee.

3. We heard Ld D.R and perused the record. The assessee is aggrieved by the decision of the learned CIT(A) in confirming various additions made by the Assessing Officer in both the years. However, we noticed that the assessee has not co-operated with the learned CIT(A) and hence the first appellate authority was constrained to pass the orders ex-parte, without

presence of the assessee. In our view, in the interest of natural justice, assessee may be provided with one more opportunity to present its case properly before the learned CIT(A). However, we are of the opinion that the assessee should be imposed a cost for being delinquent both before the learned CIT(A) and before the ITAT. Accordingly we impose a cost of Rs. 5000/- (Rupees Five Thousand Only) upon the assessee, which shall be paid to the credit of the Income Tax Department as “other fees” within one month from the date of receipt of this order by the assessee.

4. Subject to the payment of the above cost, which shall be verified by the learned CIT(A), we set aside the orders passed by the learned CIT(A) in both the years and restore all the issues in both the years to his file for adjudicating them afresh, after affording opportunity of being heard to the assessee. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeals.

5. In the result, both the appeals filed by assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 14.12.2022.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

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

Mumbai; Dated : 14/12/2022

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//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai