

THE INCOME TAX APPELLATE TRIBUNAL
"C" Bench, Mumbai
Shri B.R. Baskaran (AM) & Shri ABY T. Varkey (JM)

I.T.A. No. 1387/Mum/2021 (A.Y. 2011-12)

M/s. Privilage Power and Infrastructure Pvt. Ltd. 3 rd Floor, HDIL Tower Anant Kanekar Marg Bandra East Mumbai-400 051. PAN : AAACD2140D (Appellant)	Vs.	DCIT, CC-5(4) Room No. 1927 19 th Floor Air India Building Nariman Point Mumbai-400 021. (Respondent)
--	-----	--

Assessee by	None
Department by	Shri P.D. Chougule
Date of Hearing	06.10.2022
Date of Pronouncement	15.12.2022

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 6-8-2019 passed by Ld CIT(A)-53, Mumbai and it relates to the assessment year 2011-12.

2. None appeared on behalf of the assessee. We notice that the notices of hearing have been sent to the assessee on several occasions, but there was no response from the assessee. Hence we proceed to dispose of the appeal ex-parte, without presence of the assessee.

3. The assessee is contesting the addition of Rs.5,90,00,002/- made to the total income as well as the addition of same amount made to the net profit while computing book profit u/s 115JB of the Act.

4. A perusal of the order passed by Ld CIT(A) would show that the assessee did not appear before Ld CIT(A) and hence the first appellate

authority has passed the order on the basis of material available on record. In the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present its case properly before Ld CIT(A). In that connection, we are of the view that the assessee should be imposed cost for being delinquent before the tax authorities as well as before the Tribunal. Accordingly, we impose a cost of Rs.5000/- (Rupees Five thousand) upon the assessee, which shall be paid to the credit of Income tax department within one month from the date of receipt of this order.

5. Subject to the payment of above cost, which shall be verified by the Ld CIT(A), the order passed by Ld CIT(A) is set aside and all the issues are restored to his file for adjudicating them afresh. After affording adequate opportunity of being heard, the Ld CIT(A) may take appropriate decision in accordance with law.

6. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 15.12.2022.

Sd/-
(ABY T. VARKEY)
JUDICIAL MEMBER

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

Mumbai; Dated : 15/12/2022

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//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS