

**IN THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH, MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JM &
SHRI M. BALAGANESH, AM**

आयकरअपीलसं./ I.T.A. No. 1685/Mum/2022
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Manohar J. Achlavat, A-14, Shiv Ganga 1, Khandwala Compound, Datta Mandir Road, Santacruz (west), Mumbai-400 055	बनाम/ Vs.	ITO ward-22(2)(1), Piramal Chamber, Lal Baug, Mumbai-400 012
स्थायीलेखासं ./जीआइआरसं ./PAN No. ACYPA2647K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Sanjay Parikh, Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri U. R. Singh, Ld. DR
सुनवाईकीतारीख/ Date of Hearing	:	24.08.2022
घोषणाकीतारीख / Date of Pronouncement	:	14.11.2022

आदेश / O R D E R

Per Amit Shukla, Judicial Member:

The aforesaid appeal has been filed by the assessee against the impugned order dated 29.04.2022, passed by National Faceless Appeal Centre (NFAC), Delhi for the quantum of assessment passed u/s 143(3) for AY 2012-13.

2. Assessee is aggrieved by ex-parte order passed by First Appellate Authority. Ld. Counsel for the assessee pointed out that assessee has filed adjournment application on the IT portal which has not been considered and Ld. CIT(A) has passed the ex-parte order. In support of it, he has filed the copy of screen shot for adjournment sought on various dates. Therefore, the matter should be restored back to decide the issue on merits.

3. On the other hand, Ld. DR also submitted that the matter should be restored back to the file of Ld. First Appellate Authority.

4. After hearing both the parties and on perusal of the impugned order, we find that Ld. First Appellate Authority has stated that despite multiple opportunity to file the written submission, assessee has failed to comply the same. Accordingly, he has proceeded to decide this issue ex-parte.

5. On the basis of material available on record and from the perusal of the screen shot as given in the paper book, we find that assessee has filed adjournment application on IT portals seeking adjournment on 15.02.2020, 13.01.2020 and 07.03.2020. However,

it appears that Ld. First Appellate Authority has not taken cognizance of such adjournment application which assessee has given reasons for not able to file the written submission. Accordingly, in the interest of substantial justice, we are remitting the matter and the grounds raised before us to the file of Ld. First Appellate Authority to decide the issue afresh and in accordance with law, after giving due and effective opportunity of hearing to the assessee.

6. In the result, the appeal filed by the assessee stands **allowed for statistical purposes.**

Orders pronounced in the open court on 14th November, 2022.

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Amit Shukla)
Judicial Member

मुंबई Mumbai;दिनांक Dated : 14.11.2022

Sr.PS. Dhananjay

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./ Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai