

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'A' BENCH, MUMBAI.

Before Shri Kuldip Singh (JM) & Shri S. Rifaur Rahman (AM)

I.T.A. No. 3009/Mum/2022 (A.Y. 2014-15)

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| M/s. ABIL Infraprojects Pvt. Ltd. St. Regis, 33 rd Floor, Senapati Bapat Marg, Phoenix Mill Compound, Lower Parel Mumbai-400 013. PAN : AAACR7823H (Appellant) | Vs. | DCIT, Central Circle 2(3) 8 th Floor, Room No. 803, Old CGO Building, Pratihtha Bhavan, M.K. Road Mumbai-400 020. (Respondent) |
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| Assessee by | Shri Mandar Joshi |
| Department by | Shri Manoj Kumar Sinha |
| Date of Hearing | 11.01.2023 |
| Date of Pronouncement | 23.01.2023 |

O R D E R

Per S. Rifaur Rahman (AM) :-

The appeal filed by the assessee is directed against the order dated 14.9.2022 passed by the learned CIT(A)-48, Mumbai and it relates to A.Y. 2014-15.

2. At the time of hearing it was submitted as well as observed from the first appellate order dated 14.9.2022 passed, the learned CIT(A) has passed order ex-parte by observing that in response to several notices the assessee has not filed submission or document before the appellate authority. Because of non-appearance the case of the assessee was decided ex-parte and passed on information available on record. He dismissed all the grounds raised by the assessee. Aggrieved, the assessee is in appeal before us.

3. At the time of hearing learned AR submitted that all the issues arises in the grounds of appeal by the assessee are covered in favour of the assessee in A.Y. 2009-10, 2010-11 & 2011-12.
4. Learned DR did not object to the above submission.
5. Considering the rival submission and material placed on record, we observed that the issues raised by the assessee are more or less squarely covered in favour of the assessee by the order of the Coordinate Bench in A.Y. 2009-10, 2010-11 & 2011-12. Since none appeared on behalf of the assessee before the first appellate authority, we deem it fit and proper to remit these issues back to the file of the learned CIT(A) in order to adjudicate the same afresh. Accordingly, grounds raised by the assessee are allowed for statistical purposes.
6. In the result, appeal filed by the assessee stands allowed for statistical purposes.

Pronounced in the open court on 23.1.2023.

Sd/-
(KULDIP SINGH)
Judicial Member

Sd/-
(S. RIFAUR RAHMAN)
Accountant Member

Mumbai; Dated : 23/01/2023

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