

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI
BEFORE SHRI ABY T. VARKEY, JM AND SHRI AMARJIT SINGH, AM

आयकर अपील सं/ I.T.A. No.1982/Mum/2022

(निर्धारण वर्ष / Assessment Year: 2014-15)

Ashok Samani 1207-B, Stock Exchange Tower, Dalal Street, Fort, Mumbai-400001.	बनाम/ Vs.	DCIT, Central -4(1)(1) 6 th Floor, Aayakar Bhavan, Mumbai-400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAJPS7042P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
Assessee by:	None	
Revenue by:	Smt. Kavita Kaushik (Sr. AR)	

सुनवाई की तारीख / Date of Hearing: 07/02/2023

घोषणा की तारीख /Date of Pronouncement: 27/02/2023

आदेश / ORDER

PER ABY T. VARKEY, JM:

This an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi dated 03.08.2022 for AY. 2014-15.

2. None appeared for the assessee. However, on perusal of the impugned order of the Ld. CIT(A)/NFAC, it is noted that the order is an ex-parte order. According to the Ld. CIT(A), notice u/s 250 of the Income Tax Act, 1961 (hereinafter "the Act") was issued on 04.03.2022 directing the assessee to file the details in support of submission/grounds raised before him 21.03.2022 which was not responded by the assessee. Therefore, a second notice was issued on 05.07.2022 reminding him again to file the documents called for before 20.07.2022. Despite that, Ld. CIT(A) notes that assessee did not reply. Therefore, the Ld. CIT(A) was of the opinion that the



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assessee is not interested in pursuing the appeal and upheld the action of the AO. Before us, the assessee has filed the written submission from which, it is discerned that the assessee had filed the requisitioned documents as per the Exhibit-A which is placed before us from page no. 15 to 30 of the paper book. However, it is noted that documents has been filed on 06.07.2018 before the Ld. CIT(A)-9, 6th Floor, Aayakar Bhavan, Mumbai-400020. However, we note that thereafter, the appeal got migrated to Faceless regime; and that is how the NFAC, Delhi has passed the impugned order dated 03.08.2022. From the discussion, it is discerned that assessee was on the bonafide belief that since he had filed the documents before the Ld. CIT(A)-9 as early as that on 06.07.2018, there was no necessity to file any more documents. Be that as it may, it is noted that the assessee has filed fifteen (15) pages written submission along with the documents before the Ld. CIT(A)-9 against the order of the AO dated 30.11.2016, after filing the statutory appeal before the Ld CIT(A)-9. Therefore, the impugned action of NFAC, to dismiss the appeal for non-compliance cannot be accepted. In the interest of justice and fair play, we set aside the impugned order of the Ld. CIT(A)/NFAC and restore the appeal back to the file of the Ld. CIT(A)/NFAC and direct the Ld. CIT(A)/NFAC to adjudicate the appeal afresh after hearing the assessee. At the same time, we direct the assessee also to file/upload all the relevant documents necessary for supporting the grounds of appeal and that requisitioned/called for by the First Appellate Authority as discussed supra. And the First Appellate Authority to



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decide the appeal on merits the ground of appeal in accordance to section 250(6) of the Act, after hearing the assessee.

3. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 27/02/2023.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER
मुंबई Mumbai; दिनांक Dated : 27/02/2023.
Vijay Pal Singh, (Sr. PS)

Sd/-
(ABY T. VARKEY)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai