

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI

**BEFORE SHRI PRASHANT MAHARISHI, AM AND
MS. KAVITHA RAJAGOPAL, JM**

ITA Nos. 648 to 651/Mum/2004
(Assessment Years: 1996-97 & 1997-98)

Mrs. Masuma Iqbal Hussain Rupani Zarine Lodge, 3 rd Floor, TPS-IV, Hill Road, Bandra (W), Mumbai-400 050	Vs.	I.T.O – 19(3)(3) Mumbai
PAN/GIR No. AACPR 7624 K		
(Appellant)	:	(Respondent)
Assessee by	:	None
Revenue by	:	Smt. Mahita Nair
Date of Hearing	:	08.03.2023
Date of Pronouncement	:	31.03.2023

ORDER

Per Kavitha Rajagopal, J M:

These appeals have been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short), passed u/s.271(1)(c) of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Years ('A.Y.' for short) 1996-97 and 1997-98.

2. As the facts in all these appeals are identical, we hereby pass a consolidated order in these appeals.

3. There was no representation on behalf of the assessee, we hereby pass an *ex parte* order by hearing the learned Departmental Representative (Id. DR for short) for the Revenue and on perusal of the available materials on record.

4. The brief facts are that the assessee is an individual and had filed her return of income for the impugned years. It is observed that the assessee filed application under Voluntary Disclosure of Income Scheme, 1997 (VDIS for short). The assessee failed to pay taxes declared under VDIS scheme and subsequently, the assessee's case was reopened and the assessment order u/s. 143 r.w.s. 147A was passed and penalty was also levied on the same. The assessee had challenged the said order before the Id. CIT(A) who dismissed the said appeals without providing adequate opportunity of being heard.

5. The assessee was in appeal before the Tribunal.

6. Having heard the Id. DR and perused the materials on record. We deem it fit to restore this matter to the file of the Id. CIT(A) with the direction to decide the appeals on merits, after providing reasonable opportunity of being heard to the assessee. Both the quantum appeals as well as the appeals challenging the consequential penalty are set aside to the file of the Id. CIT(A) for denovo adjudication.

7. In the result, all these appeals are allowed for statistical purpose.

Order pronounced in the open court on 31.03.2023.

Sd/-

(Prashant Maharishi)
Accountant Member

Mumbai; Dated : 31.03.2023

Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)
Judicial Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai