

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

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

ITA No. 29/Mum/2023
(Assessment Year: 2011-12)

Regus Business Centre (Nagpur) Private Limited Level 13, T-Tech Park, Nirlon Knowledge Park, Off. Western Express Highway, Goregaon (E), Mumbai-400 063	Vs.	Asst. CIT(OSD)-3(2) Mumbai
PAN/GIR No. AADCR 7338 G		
(Appellant)	:	(Respondent)

Assessee by	:	Shri Ketan Ved
Revenue by	:	Smt. Mahita Nair

Date of Hearing	:	09.03.2023
Date of Pronouncement	:	31.03.2023

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short), National Faceless Appeal Centre ('NFAC' for short) u/s.250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2011-12.

2. The assessee has challenged the various additions/disallowances made by the Assessing Officer (A.O. for short) and confirmed by the Id. CIT(A) by way of an *ex parte* order.

3. The brief facts are that the assessee is engaged in the business to establish, operate, manage, control and deal in any manner with fully and partly furnished staffed and equipped or otherwise service offices or commercial accommodation including one or more offices, cyber cafes and offering ancillary business services. The assessee filed its return of income dated 25.11.2011, declaring current year losses of Rs.1,06,37,445/-. The assessee's case was selected for scrutiny and the assessment order dated 17.02.2014 was passed u/s. 143(3) of the Act where the Assessing Officer (A.O. for short) made various disallowances on advertisement, legal and professional expenses, management fees and determined the total loss of Rs.77,70,060/-. The assessee challenged the said order before the Id. CIT(A) who dismissed the said appeal on the ground that the assessee has failed to furnish any reply or documentary evidences in support of its claim.

4. The assessee is in appeal before us.

5. The learned Authorised Representative (Id. AR for short) for the assessee prayed that the assessee may be provided with a last opportunity to present its case before the A.O. by furnishing documentary evidences in support of its claim.

6. The learned Departmental Representative (Id. DR for short) for the Revenue had nothing to controvert the same.

7. We have heard the rival submissions and perused the materials available on record. In the interest of principles of natural justice, we deem it fit and proper to provide the assessee with one last opportunity to present its case before the A.O. The assessee is directed to submit the relevant evidences in support of its claim without any undue delay.

The Id. A.O. is directed to pass the order on merits after considering the submissions of the assessee. Hence, this matter is remanded back to the file of the A.O.

8. In the result, the appeal filed by the assessee is 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