

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

Before Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 480/Mum/2023 (A.Y. 2014-15)

Ravi Vasudeo Goenka Basement, Chandermukhi Nairman Point Mumbai-400 021. PAN : AACPG2667D (Appellant)	Vs.	DCIT, Circle 3(2)(1) Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
--	-----	---

Assessee by	Shri Anil Luhia
Department by	Ms. Mahita Nair
Date of Hearing	20.04.2023
Date of Pronouncement	20.04.2023

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 26.12.2022 passed by the learned CIT(A)-National Faceless Appeal Centre, Delhi and it relates to A.Y. 2013-14. The assessee is aggrieved by the decision of the learned CIT(A) in confirming the addition made in long term capital gains under section 50C of the I.T. Act.

2. At the outset it was noticed that the learned CIT(A) has passed the order ex-parte on the ground that the assessee did not respond to the notices issued by him. The Learned AR submitted that the learned CIT(A) had issued two notices and the assessee sought adjournment on both the occasions. However, the learned CIT(A) has passed the impugned order without granting adjournment.

3. We heard learned DR and perused the record. Since the learned CIT(A) has not adjudicated the grounds on merit, we deem it proper to restore all

the issues contested by the assessee to the file of learned CIT(A) so that he may adjudicate all the issues afresh on merits, after providing adequate opportunity to the assessee. Accordingly we set aside the order passed by the learned CIT(A) and restore all the issues to his file. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeal.

4. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 20.4.2023.

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

Sd/-
(B.R. BASAKARAN)
Accountant Member

Mumbai; Dated : 20/04/2023

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(Judicial)
4. PCIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS