

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI**

**BEFORE SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER AND
MS KAVITHA RAJAGOPAL, HON'BLE JUDICIAL MEMBER**

ITA NO. 357/MUM/2023 (A.Y: 2012-13)

Vinayak Buchade Ujwal Industries, W/53 MIDC Phase II, MIDC Dombivli (E)- 421204 PAN: ADZPB3303R	v.	ACIT - Circle 3 2 nd Floor, Rani Mansion Above Canara Bank Murbad Road, Kalyan- 421301
(Appellant)		(Respondent)

Assessee Represented by	:	Sanjiv Brahme & Jayant Bhatt
Department Represented by	:	Vranda U Matkari
Date of Hearing	:	12.04.2023
Date of Pronouncement	:	27.04.2023

ORDER

PER S. RIFAUR RAHMAN (AM)

1. This appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short "Ld.CIT(A)"] dated 09.12.2022 for the A.Y.2012-13.

2. Assessee has raised following grounds in its appeal: -

"(i) The CIT Appeal of National Faceless Appeal Centre has erred in confirming the order of ACIT.

(ii). The CIT Appeal National Faceless Appeal Centre has erred in confirming the Addition of Rs. 7,41,629/~ being differences in purchases.

(iii) The CIT Appeal National Faceless Appeal Centre has erred in confirming the Addition of Rs. 7,41,629/- u/s 68/69C/37 of the Income Tax Act, 1961.

(iv). The Appellant craves leave to add, alter, amend, and modify aforesaid ground/s of Appellant or any time before the hearing as they may be advised from time to time."

3. Ld. Counsel for the assessee submits that Ld.CIT(A) passed exparte order without providing adequate opportunity of being heard to the assessee, therefore, considering additions/disallowance made by the Assessing Officer, Ld. Counsel for the assessee requested that the matter may be restored to the file of the Ld.CIT(A).

4. Ld. DR has no serious objection in remitting the matter back to the file of the Ld.CIT(A).

5. Considered the rival submissions and material placed on record, on a perusal of the Ld.CIT(A) order, we find that the even though the Ld.CIT(A) provided opportunity on several occasions, assessee could not used the opportunity and filed the relevant information in support of his

case. s Considering the totality of facts and submissions of the Ld. AR and keeping in view the additions/disallowance made by the Assessing Officer, we are of the opinion that assessee should be given one more opportunity of being heard. Thus, this appeal is restored to the file of the Ld.CIT(A) for denovo adjudication in accordance with law. Assessee shall cooperate with the proceedings before the Ld.CIT(A) without taking unnecessary adjournments.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27th April, 2023.

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Mumbai / Dated 27.04.2023
Giridhar, Sr.PS

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum