

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "F", MUMBAI  
BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND  
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER  
**ITA No. 2999/Mum/2022 (A.Y.2014-15)**

**Vikrant Sachade**

Shop No.12, Sangeeta Enclave  
Sarvodaya nagar, Mulund (W)  
Mumbai-400 080

**PAN: ANDPS3536R**

..... Appellant

Vs.

**CIT/NFAC**

Delhi

..... Respondent

Appellant by	:	None
Respondent by	:	Smt. Vranda U Matkari, Sr. AR
Date of hearing	:	15/03/2023
Date of pronouncement	:	15/05/2023

**ORDER**

**PER GAGAN GOYAL, A.M:**

This appeal by assessee is directed against the order of National Faceless Appeal Centre (for short "NFAC") dated 19.10.2022 u/s. 250 of the Income Tax Act, 1961 (for short 'the Act') for A.Y. 2014-15. The assessee has raised the following grounds of appeal:

*“1. The leaned CIT (A) erred in fact and in law while dismissing appeal on the ground that the appeal was made against intimation u/s.143 (1) as mentioned in Form 35 under Column 2a, ignoring the fact that in all of the appellate proceedings the appellant has never mentioned anything that he is aggrieved with respect to intimation u/s. 143(1).*

*2. The said order of the H'CIT shall be set aside and restore before H'CIT for fresh adjudication after calling remand report and giving fresh opportunity to the appellant.”*

2. Brief facts of the case are that the assessee filed his return of income on 28-11-2014 declaring income at Rs. Nil. Case of the assessee was selected under compulsory scrutiny. Time and again, notice u/s 142(1) along with questionnaire issued to the assessee but assessee never turned up to comply the same. As a last measure, AO issued notice u/s 271(1)(b) also, but assessee did not comply with the same also. Ultimately, assessment was completed at Rs. 79, 38,191/- u/s. 144 of the Act. Assessee being aggrieved filed an appeal before the Ld. CIT (A). The Ld. CIT(A) dismissed the appeal of the assessee on the ground that assessee has filed appeal before him against the intimation u/s 143(1) and assessee never filed appeal against the assessment order mentioned supra.

3. Assessee being further aggrieved with the order of Ld. CIT (A) approached this Tribunal through this appeal. We have gone through the order of AO, order of Ld. CIT (A) and documents placed on record. Before us like form no. 35 along with grounds of appeal taken and other documents available on file. We observed that case was never reached to the conclusion the way it should be. As mentioned supra, assessment order was passed u/s 144 (although because of non compliance by the assessee). Thereafter, order of Ld. CIT (A) was also passed in a state of confusion without discussing and considering the fact of the case. In this situation, we deem it fit and reasonable to restore the matter back to the file of Ld. CIT(A) for fresh disposal of the matter after giving assessee a proper opportunity of being heard as demanded by assessee in the grounds raised. Assessee is also directed to take the matter seriously and comply the same with utmost

discipline. In these terms, grounds raised by assessee are allowed for statistical purposes.

4. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 15<sup>th</sup> day of May, 2023.

Sd/-

(AMIT SHUKLA)  
JUDICIAL MEMBER

Sd/-

(GAGAN GOYAL)  
ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 15/05/2023

*Mahesh R. Sonavane*

**Copy of the Order forwarded to:**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy. /Asstt. Registrar)  
ITAT, Mumbai