

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA NO. 974/MUM/2023 : A.Y : 2009-10**

Suratkal Jayaram Shetty, Vs. Income Tax Officer-7(1)(2),  
16, Jayakusum, Alkapuri Soc., Mumbai. (Respondent)  
Alkapuri, Vadodara 390 007.  
**PAN : ANYPS8794A** (Appellant)

**Appellant by : None**  
**Respondent by : Shri Paresh Deshpande**

**Date of Hearing : 26/06/2023**  
**Date of Pronouncement : 26/06/2023**

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER :**

The assessee has filed this appeal challenging the order dated 23.01.2023 passed by learned Commissioner of Income Tax (Appeals) (NFAC), Delhi (in short 'Ld. CIT(A)') and it relates to Assessment Year 2009-10. The assessee is aggrieved by the decision of Ld. CIT(A) in dismissing the appeal of the assessee by affirming the addition of Rs.53.88 lacs, being amount received by the assessee from M/s. Suyog Happy Home.

2. None appeared on behalf of the assessee, even though notice of hearing was sent by Registered Post. Hence, we proceed to dispose of the appeal *ex parte*, without presence of the assessee.

3. We heard the Ld. DR, who submitted that assessee did not appear before the Ld. CIT(A) also despite issuing several notices by the Ld. CIT(A). Hence, the Ld. CIT(A) was constrained to dismiss the appeal of the assessee by considering the material available on record.

4. We noticed that the Ld. CIT(A) has passed *ex parte* order since assessee did not furnish any details before him. Hence, in the interest of natural justice, we are of the view that assessee may be provided with one more opportunity to present his case properly before the Ld. CIT(A). However, the same will be at a cost, so that the assessee shall be vigilant with regard to income tax matters. Accordingly, we impose a cost of Rs.1,000/- (Rupees One thousand) upon the assessee, which shall be paid to the credit of Income Tax Department as 'Other fee'. Subject to the payment of the above stated cost, which shall be verified by the Ld. CIT(A), we set-aside the order passed by the Ld. CIT(A) and restore all the issues to his file for adjudicating them afresh. We also direct the assessee to co-operate with the Ld. CIT(A) for expeditious disposal of the appeal.

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

Order pronounced in the open court on 26<sup>th</sup> June, 2023.

Sd/-  
(RAHUL CHAUDHARY)  
JUDICIAL MEMBER

Sd/-  
(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai, Date : 26<sup>th</sup> June, 2023

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## Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "G" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar  
I.T.A.T, Mumbai