

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

**BEFORE SHRI PAVAN KUMAR GADALE, HON'BLE JUDICIAL MEMBER AND
SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER**

ITA NO. 934/MUM/2023 (A.Y. 2011-12)

Mr. Joey Shekar Arolkar 102, Panorama Premises CHS Ltd., J.K. Mehta Road, Santacruz (W) Mumbai - 400054 PAN: AMPPA8931P	v.	Income Tax Officer – Ward – 22(1)(4) Piramal Chamber, Lal Baug Parel, Mumbai - 400012
(Appellant)		(Respondent)

Assessee Represented by	:	Shri Raturaj Gujrar
Department Represented by	:	Ms. Deepika Arora
Date of Conclusion of Hearing	:	08.06.2023
Date of Pronouncement	:	21.06.2023

ORDER

PER S. RIFAUR RAHMAN (AM)

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short "Ld.CIT(A)"] dated 24.01.2023 for the A.Y.2011-12.

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

"On the facts and in the circumstances of the case and in law, the appellant has raised following grounds of appeal without prejudice to one another:

1) The learned appellate authority has erred in upholding the assessment order thereby treating the Gift received as Unexplained Investments and adding the same as "Income from Other Sources".

2) The Appellant craves leave to add, alter or amend the above grounds of appeal"

3. At the time of hearing, Ld. Counsel for the assessee submits that Ld.CIT(A) passed ex parte 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 even though the Ld.CIT(A) provided opportunity on multiple occasions assessee could not appear nor complied to the notices. 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 to meet interest of principles of natural justice. 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. Needless to say that the Ld.CIT(A) shall give adequate opportunity of being heard to the assessee. Thus, this appeal is restored to the file of the Ld.CIT(A) accordingly.

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

Order pronounced in the open court on 21st June, 2023.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai / Dated 21.06.2023
Giridhar, Sr.PS

Copy of the Order forwarded to:

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

//True Copy//

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

BY ORDER

(Asstt. Registrar)
ITAT, Mum