

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "G", MUMBAI

Before Shri B R Baskaran, Hon'ble Accountant Member,
& Shri Rahul Chaudhary, Hon'ble Judicial Member

ITA Nos.1078 & 1079/Mum/2023
(Assessment Years: 2010-11 & 2015-16)

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| Sunnat Jamatul Muslimeen Jadeedah Masjid Trust, Jadeeda Masjid Trust, Bandra Masjid Station Road, Mumbai – 400 050 PAN AAATS2889M | Vs. | CIT(A), NFAC Delhi |
| (Appellant) | | (Respondent) |

Appellant By : None
Respondent By : Shri Paresh Deshpande, Sr AR

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| Date of Hearing : 28.06.2023 | Date of Pronouncement : 28.06.2023 |
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ORDER

Per Bench:

Both the appeals filed by the assessee are directed against the orders passed by the learned CIT(A), NFAC, Delhi, and they relate to assessment years 2010-11 and 2015-16.

2. None appeared on behalf of the assessee, however, the assessee has moved an adjournment application stating that the Management Trustee is not well. However, on perusal of orders passed by the learned CIT(A), we noticed that the learned CIT(A) has dismissed the appeals of the assessee in limine since no details and evidences were furnished before him. In this

process, the learned CIT(A) has not adjudicated the grounds urged before him on merits in both the years under consideration.

3. Accordingly, in the interest of natural justice, we are of the view that the assessee should be provided with one more opportunity to present its case before the learned CIT(A). Accordingly, we set aside the orders passed by the learned CIT(A) in both the years and restore all issues to his file with a direction to adjudicate the grounds before him on merits, after affording adequate opportunity of being heard to the assessee.

4. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on this day of 28th June, 2023.

Sd/-
(Rahul Chaudhary)
JUDICIAL MEMBER

Sd/-
(B R Baskaran)
ACCOUNTANT MEMBER

Mumbai, Dated : 28th June, 2023
SA

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Mumbai.
4. The CIT
5. The DR, 'G' Bench, ITAT, Mumbai

BY ORDER

//True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Mumbai