

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'F' BENCH, MUMBAI.

Before Shri B.R. Baskaran (AM) & Shri Rahul Chaudhary (JM)

I.T.A. No. 1075/Mum/2023 (A.Y. 2014-15)

Varsha Sharadkumar Bansode Shree Sai Pooja CHS Ltd. Gopal Nagar, Karjat Road Kulgaon, Badlapur East District Thane - 421 503 PAN : AJSPB5209R (Appellant)	Vs.	ITO-33(3)(5) Mumbai. (Respondent)
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Assessee by	None
Department by	Ms. Naina Krishnakumar
Date of Hearing	28.06.2023
Date of Pronouncement	30.06.2023

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2014-15.

2. None appeared on behalf of the assessee and the notice of hearing sent by registered post was also returned back unserved.

3. The Learned DR pointed out that the assessee did not appear before the learned CIT(A) also and hence the first appellate authority has passed the order ex-parte without hearing the assessee. Thus, we notice that the assessee is not diligent in pursuing her appeal and hence we proceed to dispose of the appeal ex-parte.

4. As submitted by learned DR, the learned CIT(A) has passed the order ex-parte, since the assessee did not appear before him despite serving the

notice several times. However, we are of the view that, in the interest of justice, the assessee may be provided with one more opportunity to present her case properly before the learned CIT(A), so that the Ld CIT(A) could pass a judicious order. However, the same will be at a cost in order to make the assessee serious about the income tax proceedings. Accordingly, we impose a cost of Rs. 1000/- (Rs. One thousand only) upon the assessee, which shall be paid to the credit of income tax department as 'other fees'. Subject to the payment of above said cost, which shall be verified by the learned CIT(A), the order passed by the learned CIT(A) is set aside and all the issues urged before us are restored to the file of the learned CIT(A) for adjudicating them afresh, after affording adequate opportunity of being heard. We also direct the assessee to fully cooperate with the learned CIT(A) by furnishing all the information/explanation relevant to her appeal, so that her appeal can be disposed of by the learned CIT(A) expeditiously.

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

Pronounced in the open court on 30.6.2023.

Sd/-
(RAHUL CHAUDHARY)
Judicial Member

Sd/-
(B.R. BASKARAN)
Accountant Member

Mumbai; Dated : 30/06/2023

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(Judicial)
4. PCIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

PS

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai