

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "B" Bench, Mumbai.

Before Shri B.R. Baskaran (AM) & Shri ABY T. Varkey (JM)

M.A. No. 308/Mum/2023 in
I.T.A. No. 404/Mum/2021 (A.Y. 2012-13)

M.A. No. 309/Mum/2023 in
I.T.A. No. 405/Mum/2021 (A.Y. 2013-14)

M.A. No. 310/Mum/2023 in
I.T.A. No. 406/Mum/2021 (A.Y. 2015-16)

M.A. No. 311/Mum/2023 in
I.T.A. No. 407/Mum/2021 (A.Y. 2015-16)

M.A. No. 312/Mum/2023 in
I.T.A. No. 408/Mum/2021 (A.Y. 2016-17)

M.A. No. 313/Mum/2023 in
I.T.A. No. 409/Mum/2021 (A.Y. 2017-18)

M/s. Someshwar Spun Pvt. Ltd. Room No. 16, 2 nd Floor 413-C, Vasantwadi, Kalbadevi Road, Mumbai-400 002. PAN : AAKCS36291 (Appellant)	Vs.	DCIT, CC-6(1) Room No. 1905 19 th Floor Air India Building Nariman Point Mumbai-400 021. (Respondent)
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Assessee by	Shri Poojan Mehta
Department by	Shri Ashok Kumar Ambastha
Date of Hearing	14.07.2023
Date of Pronouncement	14.07.2023

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed these Miscellaneous Applications seeking recall of the common ex-parte order dated 31.10.2022 passed in the hands of the assessee for A.Y. 2012-13 to 2017-18.

2. The Learned counsel appearing for the assessee submitted that the assessee had engaged Shri Rajiv Khandelwal, Chartered Accountant to represent these appeals. However, it so happened that the counsel inadvertently did not note the date of hearing in his appointment diary and hence did not appear on the date of hearing. The Learned AR submitted that the assessee has explained the same in the miscellaneous petitions and has substantiated the same by filing an affidavit from the Counsel. Accordingly, the learned AR submitted that there was sufficient cause for the assessee in not appearing before the Tribunal on the date of hearing. Accordingly, he prayed for recall of the order passed ex-parte.

3. We heard learned DR and perused the record. Having regard to the submissions made by learned AR, we are of the view that there was sufficient cause for the assessee in not appearing before the Tribunal on the date of hearing. Accordingly, in exercise of powers given under Rule 24 of the Appellate Tribunal Rules, 1963, we recall the impugned orders.

4. The Learned AR submitted that the issue contested in these appeals relate to estimation of the income of the assessee and accordingly prayed that the appeals may also be taken up for hearing. The Learned DR also agreed to the same. Accordingly, the appeals were taken up for hearing and we deal with them by separate order.

5. In the result, all the miscellaneous applications of the assessee are allowed.

Pronounced in the open court on 14.7.2023.

Sd/-
(ABY T. VARKEY)
Judicial Member

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

Mumbai.; Dated : 14/07/2023

Copy of the Order forwarded to :

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

//True Copy//

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BY ORDER,

(Assistant Registrar)
ITAT, Mumbai