

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

Before Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 1233/Mum/2023 (A.Y. 2012-13)
I.T.A. No. 1234/Mum/2023 (A.Y. 2013-14)

Adhik Multitrade Pvt. Ltd. Room No. 19, Ground Floor 29 BDD Chawal, Bawala Masjid, Jacob Circle Lower Parel, Mumbai-400 011. PAN : AAICA1877E (Appellant)	Vs.	The learned CIT(A) National Faceless Appeal Centre, Delhi (Respondent)
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Assessee by	Shri Ashutosh Mishra on behalf of M. Saboo & Co.
Department by	Shri Manoj Kumar Sinha
Date of Hearing	04.07.2023
Date of Pronouncement	04.07.2023

ORDER

Per B.R.Baskaran (AM) :-

Both the appeals filed by the assessee are directed against the orders passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and they relate to A.Ys. 2012-13 & 2013-14.

2. At the time of hearing, an adjournment petition was moved by a counsel named M/s. M. Saboo & Co., Chartered Accountants. However, on a perusal of the orders passed by the learned CIT(A), we noticed that the learned CIT(A) has dismissed the appeals of the assessee in limine, since the assessee did not file any written submissions before him, meaning thereby, the Ld CIT(A) has not adjudicated the issues on merits.

3. Accordingly, in the interest of justice, we are of the view that the assessee should be provided with one more opportunity to present its case

properly before the learned CIT(A). Accordingly, we set aside the orders passed by the learned CIT(A) in both the years and restore all the issues to his file for adjudicating them on merits, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeals.

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

Pronounced in the open court on 4.7.2023.

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

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

Mumbai.; Dated : 04/07/2023

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//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

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