

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

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

I.T.A. No. 1640/Mum/2023 (A.Y. 2016-17)

Laser SOS (India) Pvt. Ltd. 102, Crystal Plaza, Andheri Ghatkopar Link Road Chakala, Andheri East Mumbai-400 099. PAN : AAACL3715C (Appellant)	Vs.	ACIT, Circle 10(2)(1) Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
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Assessee by	Shri Tapan Kumar Panigrahoi
Department by	Shri Manoj Kumar Sinha
Date of Hearing	24.07.2023
Date of Pronouncement	24.07.2023

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 30.3.2023 passed by the learned CIT(A)-National Faceless Appeal Centre, Delhi and it relates to A.Y. 2016-17.

2. At the time of hearing learned counsel for the assessee moved an application seeking adjournment of the matter. However on perusal of the order passed by the learned CIT(A), we noticed that the learned CIT(A) was constrained to pass the order ex-parte, without presence of the assessee on the reasoning that the assessee has not responded to the notices issued by the learned CIT(A). In the grounds of appeal agitated by the assessee, we noticed that the assessee is challenging the disallowance of various expenses made by the Assessing Officer. Since the above said disallowances involved factual aspects, we are of the view that all these issues should be restored to

the file of the learned CIT(A) for adjudicating them on merit. Accordingly we set aside the order passed by the learned CIT(A) 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 appeal.

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

Pronounced in the open court on 24.7.2023.

Sd/-
(Rahul Chaudhary)
Judicial Member

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

Mumbai.; Dated : 24/07/2023

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

PS