

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

Before Shri B.R. Baskaran (AM) & Shri Sandeep Singh Karhail (JM)

I.T.A. No. 620/Mum/2023 (A.Y. 2018-19)

Manoj Nandishore Tekriwal B-3102, Oberoi Esquire Opp. Oberoi Woods, Off Western Express Highway Goregaon East Mumbai-400 063. PAN : ABTPT8105D (Appellant)	Vs.	DCIT, Circle 41(3)(1) Kautilya Bhavan Near Vidhesh Bhawan, BKC Bandra East Mumbai-400 051. (Respondent)
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Assessee by	None
Department by	Smt. Mahita Nair
Date of Hearing	03.08.2023
Date of Pronouncement	03.08.2023

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 28.12.2022 passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2018-19. The assessee is aggrieved by the decision of the learned CIT(A) in dismissing the appeal in limine for non-prosecution. Besides the above, the assessee has also raised the grounds on the disallowance made by the Assessing Officer.

2. None appeared on behalf of the assessee even though hearing was adjourned from time to time at the specific request of the representative of the assessee. Since the learned CIT(A) has passed the ex-parte order, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the learned CIT(A). Accordingly, we proceed to dispose of the appeal ex-parte, without presence of the assessee.

3. We heard learned DR and perused the record. We noticed that the learned CIT(A) has sent notices through e-mail, which has not been responded by the assessee. Hence, the learned CIT(A) has disposed of the appeal in limine without adjudicating the grounds on merit. Since Ld CIT(A) has not adjudicated the grounds on merits, in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the learned CIT(A) so that the first appellate authority could adjudicate the issues on merits. We notice that the assessee was delinquent before the learned CIT(A) as well as before the Tribunal. Accordingly, we are of the view that the assessee may be imposed a cost, so that he shall take up the income tax matter seriously. Accordingly, we impose a cost of Rs. 1000/- (Rupees One thousand) upon the assessee, which shall be credited to the income tax department as other fees within one month from the date of receipt of this order of the Tribunal by him.

4. Subject to the payment of the above said cost, which shall be verified by the learned CIT(A). we restore all the issues to the file of the learned CIT(A) for adjudicating them afresh on merits. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeal. After hearing the assessee, the learned CIT(A) may take appropriate decision in accordance with law.

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

Pronounced in the open court on 03.08.2023.

Sd/-
(Saneep Singh Karhail)
Judicial Member

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

Mumbai.; Dated : 03/08/2023

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//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai