

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D'
BENCH MUMBAI**

**BEFORE: SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
&
SHRI SANDEEP SINGH KARHAIL, JUDICIAL
MEMBER**

**ITA No.1831/Mum/2023 & 1832/Mum/2023
(Assessment Year :2010-11 & 2012-13)**

M/s. Rim Impex 8,Sahas Building 2 nd Floor, Scheme Road No.5, Vile Parle East Mumbai-400 057	Vs.	ITO 23(3)(3) Mumbai
PAN/GIR No.AAFFR4921A		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Smt. Mahita Nair
Date of Hearing	08/08/2023
Date of Pronouncement	08/08/2023

आदेश / O R D E R

PER BENCH:

Both the appeals filed by the assessee are directed against the orders passed by ld. CIT(A) NFAC, Delhi and related to A. Yrs. 2010-11 & 2012-13.

2. In both the appeals, assessee is aggrieved by the decision of the ld. CIT(A) in passing *ex-parte* order without hearing the assessee. The assessee has also raised grounds on merits of decision rendered by Ld CIT(A) on various grounds contested by it before ld. CIT(A).

3. None appeared on behalf of the assessee and the notice issued to the assessee has been returned back unserved. Since the Id.CIT(A) has passed *ex-parte* order in both the years, without hearing the assessee, we proceed to dispose of both the appeals *ex-parte*, without the presence of the assessee.

4. We heard Id. DR and perused the record. As noticed earlier, Id. CIT(A) has passed the order *ex-parte* without hearing the assessee. Accordingly, in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present its case properly before Id. CIT(A). Accordingly, we set aside the orders passed by Id. CIT(A) in both the years under consideration and restore all the issues to his file for adjudicating them afresh after providing adequate opportunity of being heard to the assessee. We also direct the assessee to fully cooperate with the Id. CIT(A) for expeditious disposal of the appeals.

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

Order pronounced in the open court on 08/08/2023

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated 08/08/2023
KARUNA, *sr.ps*

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai