

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

**BEFORE: SHRI NARENDER KUMAR CHOUDHRY,
JUDICIAL MEMBER**

**ITA No.1604/Mum/2023
(Assessment Year :2010-11)**

M/s. Fairmont Venture Pvt. Ltd. Sagar Shopping Center Andheri West Mumbai – 400 058	Vs.	National Faceless Appeal Centre Delhi
PAN/GIR No.AABCF1538L		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Anurag Tripathi
Date of Hearing	31/08/2023
Date of Pronouncement	31/08/2023

आदेश / O R D E R

PER NARENDER KUMAR CHOUDHRY

This appeal has been preferred by the assessee against the order dated 30/01/2023 impugned herein passed by the Ld. Commissioner of Income Tax (Appeals)/ National Faceless Appeal Centre (NFAC) (in short 'Ld. Commissioner') u/s.250 of the Income Tax Act, 1961 (in short 'the Act') for A.Y.2010-11.

2. At the outset, it is observed that notices sent to the assessee have been returned back by the Postal Authorities with the remarks 'incomplete address/ not known, which goes to show that Assessee is not situated at the address mentioned in Form No.36 , hence I am constrained to decide this appeal *ex-parte*.

3. In this case, the AO vide Assessment Order dated 02/12/2017 u/s.143(3) r.w.s. 147 of the Act made the addition of Rs.2,50,000/- being 1% of Rs.2,50,00,000/- as commission estimated, against which the Assessee preferred first appeal before the ld. Commissioner who, though issued various notices for hearing on 26/12/2018, 21/05/2019, 10/08/2020, 04/01/2021 and 01/11/2022 for furnishing submissions and evidences in support of grounds of appeal filed before him. However, the assessee neither responded to the notices nor filed any submission and also made no request for adjournment, therefore, in the constrained circumstances, the ld. Commissioner dismissed the appeal of the assessee for non-prosecution. I observe that the ld. Commissioner has not decided the appeal on merits, hence, for just and proper decision of the case and for the ends of justice, it would be appropriate to remand the instance case to the file of the ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee, hence the case is remanded accordingly.

4. In the result, appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on 31 August, 2023.

Sd/-
(N K Choudhry)
JUDICIAL MEMBER

Mumbai;
KARUNA, *sr.ps*

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai