

आयकर अपीलिय अधिकरण  
मुंबई पीठ "सी", मुंबई  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री प्रशांत महर्षि, लेखाकार सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH " C ", MUMBAI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI PRASHANT MAHARSHI, ACCOUNTANT MEMBER

आअसं. 2678 / मुं/ 2023 (नि. व. 2014-15)  
ITA NO.2678/MUM/2023(A.Y.2014-15)

Panna Nikhil Merchant,  
2<sup>nd</sup> Floor Marble Arch, G.Deshmukh  
Marg, Peddar Road,  
Mumbai 400 026.

PAN: AACPM-6656-J

..... अपीलार्थी/ Appellant

बनाम Vs.

Asstt. Commissioner of Income Tax -19(2), Mumbai  
Room No.207, 2<sup>nd</sup> Floor,  
Matru Mandir, Tardeo Road,  
Mumbai – 400 007

..... प्रतिवादी/ Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Satyaprakash Singh  
प्रतिवादी द्वारा/ Respondent by : Shri Prabhat Kumar Gupta  
सुनवाई की तिथि/ Date of hearing : 19/10/2023  
घोषणा की तिथि/ Date of pronouncement : 19/10/2023

आदेश/ ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against an ex-parte order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi[ in short 'the CIT(A)'] dated 30/05/2023, for the Assessment Year 2014-15.

2. Shri Satyaprakash Singh appearing on behalf of the assessee submitted that the CIT(A) has passed the impugned order in an ex-parte proceedings without affording sufficient opportunity of hearing to the assessee.

3. Per contra, Shri Prabhat Kumar Gupta representing the Department vehemently defended the impugned order. He submitted that a perusal of the impugned order would show that various notices were issued to the assessee but the assessee did not respond to any of the notices.

4. Both sides heard, orders of the authorities below examined. The CIT(A) in an ex-parte proceedings has dismissed the appeal of assessee. A perusal of the impugned order shows that ostensibly, multiple notices were issued to the assessee, but, the assessee failed to comply with the same. Taking into consideration entire facts of the case and in the interest of justice, we deem it appropriate to restore this appeal back to the file of CIT(A) for fresh adjudication. The CIT(A) shall decide the appeal on merits after affording reasonable opportunity of hearing/making submissions to the assessee, in accordance with law.

5. The assessee is directed to comply with the notice(s) served by the CIT(A) without fail.

6. In the result, appeal by the assessee is allowed for statistical purpose.

Order pronounced in the open court on Thursday the 19th day of October, 2023.

Sd/-

(PRASHANT MAHARSHI )

लेखाकार सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 19/10/2023

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, Mumbai