

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

Before Shri B.R. Baskaran (AM) & Shri Narender Kumar Choudhry (JM)

I.T.A. No. 2174/Mum/2023 (A.Y. 2011-12)

Abrasha Tradelink Pvt. Ltd. 06, Vakola Pankaj CHS Vakola Bridge, Opp. Bank of Baroda, Santacruz East Mumbai-400 055.  PAN : AAICA0281G (Appellant)	Vs.	ITO, Ward 14(1)(1) Aayakar Bhavan M.K. Road Churchgate Mumbai-400 020.  (Respondent)
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Assessee by	Shri Prakash Jhunjunwala
Department by	Shri B.K. Bagchi
Date of Hearing	20.09.2023
Date of Pronouncement	20.09.2023

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 26.5.2023 passed by the learned CIT(A)-National Faceless Appeal Centre, Delhi and it relates to A.Y. 2011-12. The assessee is aggrieved by the decision of the learned CIT(A) in disposing the appeal ex-parte, without hearing the assessee and confirming the additions made by the Assessing Officer.

2. Learned Counsel appearing for the assessee submitted that the assessee had filed adjournment petition before the learned CIT(A) specifically pointing out that the assessee is proposing to raise an additional ground challenging the validity of assessment proceedings. The said adjournment was filed on 17.5.2023 i.e. on the date fixed by the learned CIT(A) as final opportunity. However, the learned CIT(A) took the view that the assessee is adopting dilatory tactics to delay the disposal of the appeal. Accordingly, he proceeded to dispose of the appeal ex-parte, without hearing the assessee.

The Learned AR submitted that the assessee did not get opportunity to represent its case before the learned CIT(A) and accordingly prayed for restoring the matter to the file of the learned CIT(A) for adjudicating the appeal afresh after hearing the assessee.

3. We heard learned DR and perused the record. From the paper book filed by the assessee we noticed that the assessee has filed adjournment letter before the learned CIT(A) on 17.5.2023. However, the learned CIT(A) has taken an adverse view on the adjournment petition and proceeded to dispose the appeal ex-parte, without hearing the assessee, meaning thereby, the assessee did not get opportunity to present its case before the learned CIT(A). Accordingly in the interest of natural justice, we are of the view that the assessee should be provided with one more opportunity to present its case properly before the learned CIT(A). Accordingly, we set aside the order passed by the learned CIT(A) and restore all the issues to his file for adjudicating them afresh, 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.

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

Order pronounced in on 20.09.2023.

Sd/-  
(Narender Kumar Choudhry)  
Judicial Member

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

Mumbai.; Dated : 20/09/2023

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