

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.2573/Mum/2023  
(Assessment Year :2012-13)**

Arihant Steel Exports 21/23, Laxmi Building 2 <sup>nd</sup> Parsi Wada, V.P.Road, Police Station Charni Road Mumbai- 400 004	Vs.	ITO, Ward 19(1)(1) Mumbai
<b>PAN/GIR No.AANFA2557K</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Subodh Ratnaparkhi
Revenue by	Shri Manoj Kumar Sinha
<b>Date of Hearing</b>	<b>30/10/2023</b>
<b>Date of Pronouncement</b>	<b>30/10/2023</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeal has been filed by the assessee against order dated 30/05/2023 passed by NFAC, Delhi for the quantum of assessment passed u/s. 143(3) r.w.s. 263 for the A.Y.2012-13.

2. At the outset, ld. Counsel for the assessee submitted that ld. CIT (A) has passed *exparte* order without deciding the issue on merits. In this case, the appeal was migrated to NFAC and on the first occasion assessee had sought for

adjournment and on the next date, the notice of hearing could not be received and therefore, assessee was not aware of date intimated by the ld. CIT(A). Further, ld. CIT (A) has not decided the issue on merits, therefore, he submitted that in the interest of justice, matter should be restored back to the file of the ld. CIT (A) to be decided afresh.

3. Ld. DR also does not have any objection as the appeal has not been decided on merits.

4. In view of the aforesaid fact that ld. CIT (A) has decided the appeal *ex parte* without going to the merits of the case, therefore, in the interest of justice, matter is restored back to the file of the ld. CIT (A) to be decided afresh and in accordance with the law after giving due opportunity of hearing to the assessee. Assessee is also directed to comply with the notices to substantiate its case.

**5. In the result, appeal of the assessee is allowed for statistical purposes.**

Order pronounced on 30<sup>th</sup> October, 2023.

**Sd/-**  
**(GAGAN GOYAL)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Mumbai; Dated 30/10/2023  
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**