

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

Before Justice C.V. Bhadang (President) & Shri B.R. Baskaran (AM)

I.T.A. No. 2803/Mum/2023 (A.Y. 2010-11)

Shyamnarayan Trades Private Limited Mew Umesh Gardments Shop No. 162, Dudh Naka Chowk, Ulhasnagar Maharashtra-421 005. PAN : AAKCS2903B (Appellant)	Vs.	ITO-Ward-4(3)(1) Room No. 637 6 th floor Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
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Assessee by	None
Department by	Ms. Neeta Shaju
Date of Hearing	04.12.2023
Date of Pronouncement	04.12.2023

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 23.6.2023 passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2010-11. The assessee is challenging the decision of the learned CIT(A) in confirming the disallowance of interest expenses of Rs. 19.68 lakhs.

2. None appeared on behalf of the assessee. On behalf of the department Ms. Neeta Shaju, Inspector of Income Tax appeared and sought adjournment on the ground that the learned DR is not doing well.

3. However, on perusal of the order passed by the learned CIT(A), we noticed that the learned CIT(A) has passed the order ex-parte since the assessee did not respond to the notices issued by him. Since the matters are

to be restored to the file of Ld CIT(A) in the interest of natural justice, we proceed to dispose of this appeal. In this process, no prejudice will be caused to both the parties.

4. As noticed earlier the learned CIT(A) has passed the order ex-parte without hearing the assessee, since the assessee did not respond to the notices issued by him. Accordingly, in the interest of natural justice, we are of the opinion that the assessee may 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 providing adequate opportunity of being heard. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeal.

5. In the result appeal filed by the assessee is treated as allowed.

Order pronounced on 04.12.2023.

Sd/-
(Justice C.V. Bhadang)
President

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

Mumbai.; Dated : 04/12/2023

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//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

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