

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

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

I.T.A. No. 2847/Mum/2023 (A.Y. 2015-16)

Suryamani Ramanugrah Pandey Plot No. 7, Mansarovar Bungalow, Chinchpada Road, Katemanivali Kalyan East Maharashtra-421 306 PAN : AETPP1409D (Appellant)	Vs.	ITO, Ward 3(4) Rani Mansion 2 nd Floor Murbad Road Kalyan Maharashtra 421 301. (Respondent)
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Assessee by	Shri Rajesh Shah
Department by	Shri Sunny Kachhwaha
Date of Hearing	11.12.2023
Date of Pronouncement	12.12.2023

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 30.5.2023 passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2015-16. The assessee is aggrieved by the decision of the learned CIT(A) in dismissing the appeal ex-parte, without hearing the assessee.

2. The appeal is barred by limitation by 16 days. The assessee has filed a petition requesting the Bench to condone the delay. Learned AR submitted explained the contents of the affidavit, wherein it is stated that the assessee was out of business due to his ill health for more than three years and he is not computer literate. Hence, he was not aware of the order passed by the learned CIT(A). The assessee came to know about the same, when he received phone call from the Department regarding recovery of the outstanding

demand. Immediately thereafter the assessee took steps to file the present appeal, which resulted in a delay of 16 days. The Learned AR submitted that there was reasonable cause for the delay in filing the appeal before the Tribunal. Accordingly, he prayed the bench to condone the delay.

3. We heard learned DR on this preliminary issue. Having regard to the submission made by the assessee in the affidavit, we are of the view that there was reasonable cause for the assessee in filing the appeal belatedly. Accordingly, we condone the delay and admit the appeal for hearing.

4. The Learned AR submitted that the learned CIT(A) has passed the order ex-parte, since there was no compliance from the assessee to the notices issued by him. The Learned AR submitted that the assessee was out of the business for more than three years due to his ill health and he was not aware of the notices sent in ITBA Portal by Ld CIT(A). Hence the assessee did not respond to the notices issued by the learned CIT(A). The learned A.R submitted that the assessee has got strong case on merits against the additions made by the Assessing Officer and accordingly prayed that the assessee may be provided with one more opportunity to present his case properly with the learned CIT(A).

5. We heard learned DR and perused the record. Since the learned CIT(A) has passed the order ex-parte, without hearing the assessee and since learned AR has submitted the reasons for non-compliance to the notices issued by the learned CIT(A), we are of the view, in the interest of natural justice, the assessee may be provided with one more opportunity to present his case before the learned CIT(A).

6. 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 to the assessee. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeal.

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

Order pronounced on 12.12.2023.

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

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

Mumbai.; Dated : 12/12/2023

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//

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BY ORDER,

(Assistant Registrar)
ITAT, Mumbai