

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

Before Shri B.R. Baskaran (AM) & Smt. Kavitha Rajagopal (JM)

S.A. No. 148/Mum/2023 in
I.T.A. No. 3965/Mum/2023 (A.Y. 2003-04)

S.A. No. 149/Mum/2023 in
I.T.A. No. 3992/Mum/2023 (A.Y. 2006-07)

S.A. No. 150/Mum/2023 in
I.T.A. No. 3966/Mum/2023 (A.Y. 2010-11)

S.A. No. 151/Mum/2023 in
I.T.A. No. 3967/Mum/2023 (A.Y. 2011-12)

S.A. No. 152/Mum/2023 in
I.T.A. No. 3968/Mum/2023 (A.Y. 2012-13)

S.A. No. 153/Mum/2023 in
I.T.A. No. 3972/Mum/2023 (A.Y. 2013-14)

S.A. No. 154/Mum/2023 in
I.T.A. No. 3969/Mum/2023 (A.Y. 2014-15)

S.A. No. 155/Mum/2023 in
I.T.A. No. 3970/Mum/2023 (A.Y. 2015-16)

S.A. No. 156/Mum/2023 in
I.T.A. No. 39671/Mum/2023 (A.Y. 2016-17)

S.A. No. 157/Mum/2023 in
I.T.A. No. 3993/Mum/2023 (A.Y. 2018-19)

I.T.A No. 3965/Mum/2023
(Assessment Year 2003-04)

I.T.A No. 3992/Mum/2023
(Assessment Year 2006-07)

I.T.A No. 3966/Mum/2023
(Assessment Year 2010-11)

I.T.A No. 3967/Mum/2023
(Assessment Year 2011-12)

I.T.A No. 3968/Mum/2023
(Assessment Year 2012-13)

I.T.A No. 3972/Mum/2023
(Assessment Year 2013-14)

I.T.A No. 3969/Mum/2023
(Assessment Year 2014-15)

I.T.A No. 3970/Mum/2023
(Assessment Year 2015-16)

I.T.A No. 3971/Mum/2023
(Assessment Year 2016-17)

I.T.A No. 3993/Mum/2023
(Assessment Year 2018-19)

Maharashtra Maritime Board 3 rd Floor, Indian Mercantile Chambers, Ballard Estate Mumbai-400 001.	Vs.	Dy. Director of Income Tax (Exemption)-2 Mumbai
PAN : AAALM0034C (Appellant)		(Respondent)

Assessee by	Shri Mihir Naniwadekar & Shri Rohan Deshpande
Department by	Ms. Mahita Nair
Date of Hearing	15.12.2023
Date of Pronouncement	15.12.2023

ORDER

Per Bench:-

All these Stay Applications have been filed by the assessee seeking stay of outstanding demand raised in A.Y. 2003-04, 2006-07, 2010-11 to 2016-17 & 2018-19.

2. At the time of hearing of the Stay Applications, it was noticed that the learned CIT(A) has passed the orders of all the years under consideration ex-parte and details of opportunity given to the assessee have been tabulated by

the learned CIT(A) in paragraph 3 of his order. In some of the cases, even though the assessee has filed written submissions, but it appears that the written submissions pertain to some of the grounds only.

4. Under these set of facts, the Bench proposed to hear the appeals first. Both the parties agreed to the same. Accordingly all these appeals were heard. Since the learned CIT(A) has passed the ex-parte orders and since written submissions filed by the assessee in some of the case did not cover the entire issues urged before the learned CIT(A), we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to present its case properly before the learned CIT(A). Both the parties agreed with the above said view expressed by the Tribunal.

5. Accordingly we set aside the orders passed by the learned CIT(A) in all the years under consideration 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 appeals.

6. Since we have disposed of the appeals, the Stay Applications filed by the assessee shall become infructuous. Accordingly we dismiss them.

7. In the result, all the Stay Applications filed by the assessee are dismissed and all the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced on 15.12.2023.

Sd/-
(Kavitha Rajagopal)
Judicial Member

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

Mumbai.; Dated : 15/12/2023

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//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai