

आयकर अपीलिय अधिकरण
मुंबई पीठ "एस एम.सी.", मुंबई
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री अमरजीत सिंह, लेखाकार सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH " SMC ", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

आअसं. 3318/मुं/2023 (नि.व. 2016-17)
ITA NO.3318/MUM/2023(A.Y.2016-17)

Yuri International,
108, 1st Floor, Mohammed Manzil,
102, Mutton Street,
Mumbai 400 003

PAN: AAIFY-6118-R

..... अपीलार्थी / Appellant

बनाम Vs.

National Faceless Appeal Centre (NAFC),
Delhi

..... प्रतिवादी / Respondent

अपीलार्थी द्वारा / Appellant by : Ms. Pooja Shetty
प्रतिवादी द्वारा / Respondent by : Ms. Indira Adakil, Sr.AR

सुनवाई की तिथि / Date of hearing : 22/01/2024
घोषणा की तिथि / Date of pronouncement : 23/01/2024

आदेश / ORDER

PER VIKAS AWASTHY, J.M:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 10/07/2023, for the Assessment Year 2016-17.

2. This appeal is time barred by 10 days. The assessee has filed an affidavit explaining reasons causing delay in filing of the present appeal. After perusal of the same, we are satisfied that the delay in filing of appeal was not deliberate but was for the reasons stated in the affidavit. The delay of 10

days in filing of the appeal is condoned and the appeal is admitted for hearing on merits.

3. Ms. Pooja Shetty Appearing on behalf of the assessee submits that the solitary issue in appeal is addition on account of mismatch of purchases(imports), Customs Duty paid and Sales Turnover as reflected in Audited accounts of the assessee vis-à-vis AIR information. The assessee could not make submissions before the Assessing Officer as no notice was received by the assessee.

4. At the outset we observe that the assessment order dated 27/12/2018 has been passed u/s. 144 of the Income Tax Act, 1961 [in short 'the Act']. A perusal of assessment order reveals that the Assessing Officer had issued notice u/s. 143(2) of the Act dated 18/09/2017, which was duly served upon the assessee. Thereafter, notices u/s. 142(1) of the Act were issued to the assessee on 12/06/2018, 06/08/2018, 10/12/2018 and 14/12/2018. The assessee failed to respond to any of the notices issued by the Assessing Officer. In the absence of any assistance from the assessee, the Assessing Officer was constrained to complete the assessment ex-parte. Thereafter, the assessee filed appeal before the CIT(A) assailing the additions made by the Assessing Officer. During the First Appellate proceedings the assessee furnished written submissions along with reports but necessary documents were purportedly not furnished by the assessee in support of the contentions. Taking into consideration entire facts, without commenting on merits we deem it appropriate to restore the appeal to the Assessing Officer for denovo examination of the issue.

5. The assessee is directed to respond to the notices served by the Assessing Officer without fail and co-operate in the proceedings. The assessee shall furnish necessary details along with reconciliation of Audited Accounts with AIR information. The Assessing Officer after considering the same shall pass fresh assessment order, in accordance with law.

6. In the result, appeal of assessee is allowed for statistical purpose, as per the aforesaid directions.

Order pronounced in the open court on Tuesday the 23rd day of January, 2024.

Sd/-

(AMARJIT SINGH)

लेखाकार सदस्य / ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/ Dated 23/01/2024

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य / JUDICIAL MEMBER

प्रतिलिपि अग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant ,
2. प्रतिवादी / The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि. , मुंबई / DR, ITAT, Mumbai
5. गार्ड फाइल / Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, Mumbai