

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

Before Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 3290/Mum/2023 (A.Y. 2013-14)

M/s. Prime Property Development Corporation Limited 101, Soni House, Plot No. 34 Gulmohar Road No. 1, JVPD Scheme, Vile Parle West Mumbai-400 049. PAN : AAEC8014P (Appellant)	Vs.	ACIT/JCIT/DCIT/ ITO, NFAC Room No. 552 Aayakar Bhavan M.K. Road Mumbai-400 020. (Respondent)
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Assessee by	Ms. Dinkle Hariya & Rashmi Vyas
Department by	Shri H.M. Bhatt
Date of Hearing	03.01.2024
Date of Pronouncement	05.02.2024

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 17.7.2023 passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2013-14. The assessee is aggrieved by the decision of the learned CIT(A) in dismissing the appeal of the assessee without considering the submissions made before him.

2. We heard the parties and perused the record. We noticed that the learned CIT(A) has passed the order ex-parte on the ground that the assessee did not respond to the notices issued by him. However, it is the submission of the learned AR that the assessee has furnished certain submissions before the learned CIT(A). Be that as it may, we notice that the learned CIT(A) has not adjudicated the grounds of the assessee on merit. Hence, in the interest of natural justice, we are of the view 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 affording adequate opportunity of being heard. We also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeal.

4. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced on 05.02.2024.

Sd/-
(Pavan Kumar Gadale)
Judicial Member

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

Mumbai.; Dated : 05/02/2024

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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