

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.3821/Mum/2023
(Assessment Year :2017-18)**

Devadhidev Shree Adinath Swetamber Murtipujak Jain Sangh 9, Usha Kunj, Sahakar Road, Jogeshwari West Mumbai – 400 102	Vs.	ITO 31(1)(4) Mumbai
PAN/GIR No. AABID5503E		
(Appellant)	..	(Respondent)

Assessee by	Shri Piyush Chhajed
Revenue by	Smt. Mahita Nair
Date of Hearing	05/03/2024
Date of Pronouncement	06/03/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 08/09/2023 passed by NFAC Delhi for the quantum of assessment passed u/s.144 for the A.Y.2017-18.

2. Before us ld. Counsel submitted that ld. CIT(A) has passed *ex parte* order on the ground that assessee had not responded to the notices sent through e-mail on three occasions.

Date of Notice	Date of hearing fixed	Remarks
22.09.2022	07.10.2022	Neither sought adjournment nor any written submission/details were filed during the appellate proceedings
05.03.2023	13.03.2023	-do-
23.08.2023	30.08.2023	-do-

3. Accordingly, he has dismissed the appeal *ex parte* without deciding the issue on merits. Before us ld. Counsel submitted that the notices could not be received through e-mail to the assessee, therefore, no compliance could be made. He therefore, requested that matter should be restored back to the file of the ld. CIT (A) to decide the issue afresh. He further submitted that assessee is a charitable trust managing Jain temple situated at Sahakar Road, Jogeshwari (W), Mumbai since past 8 years and these are the donation received in the Hundi of the temple and out of these donation, amount has been deposited in the bank account. Thus, same cannot be taxed as income from undisclosed sources.

4. The ld. DR does not have any objection if the matter is restored back to the file of the ld. CIT(A) to be decided afresh.

5. From the perusal of the impugned order we find that notice sent through e-mail has not been attended to by the assessee and accordingly, the ld. CIT (A) has decided issue *ex parte*. In the

interest of justice, we are remitting the issue before the Id. CIT(A) to decide the issue afresh and in accordance with law after giving due opportunity of hearing to the assessee. The Id. Counsel is also directed to update correct email ID so that notice sent by NFAC can be attended to.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 6th March, 2024.

Sd/-
(GAGAN GOYAL)
ACCOUNTANT MEMBER

Mumbai; Dated 06/03/2024
KARUNA, sr.ps

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai