

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

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

I.T.A. No. 2444/Mum/2023 (A.Y. 2013-14)

I.T.A. No. 2445/Mum/2023 (A.Y. 2017-18)

Mauli Sai Developers Private Limited 2702 A/B, Oberoi Garden I-II, off Western Express Highway Kandivali East Mumbai-400 101.  PAN : AAECM0577F (Appellant)	Vs.	The National Faceless Appeal Centre New Delhi       (Respondent)
--	-----	--

Assessee by	Shri Bharat Raichandani
Department by	Smt. Mahita Nair
Date of Hearing	18.03.2024
Date of Pronouncement	18.03.2024

ORDER

Per B.R.Baskaran (AM) :-

Both the appeals of the assessee are directed against the orders passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and they relate to A.Y. 2013-14 & 2017-18.

2. Learned AR submitted that the learned CIT(A) has passed ex-parte orders in both the years on the reasoning that the assessee did not make any submission before him. The Learned AR submitted that the notices were not sent by the learned CIT(A) to the e-mail id registered with the Income tax Department. Hence the assessee was not aware about the notices issued by the learned CIT(A). Accordingly learned AR submitted that there was reasonable cause for the assessee in not making submissions before the learned CIT(A). Accordingly, he prayed that all the issues contested in these

appeals may kindly be restored to the file of the learned CIT(A) for adjudicating them on merits.

3. Learned DR, on the contrary, submitted that the assessee has itself given different e-mail ids in Form No. 35 as well as in Form No. 36 filed before the appellate authority. She further submitted that the factual details regarding service of notice need to be obtained from Ld CIT(A).

4. We heard the rival contentions and perused the record. When specific query was put forth to learned AR by the bench, as to how the assessee got copies of the orders passed by the learned CIT(A), he submitted that the same were downloaded from ITBA portal. However, he could not explain as to how the assessee could come to know that the orders have been passed. Further, as pointed out by learned DR, the assessee has not furnished either primary email id or secondary email id in Form No. 35 relating to A.Y. 2013-14, but given some other e-mail Id. In fact, in the Form No.36 filed before the appellate Tribunal, the assessee has given different email id, viz., "hspandassociates@gmail.com". Thus, we notice that there is confusion at the end of the assessee also. However, since the learned CIT(A) has passed orders ex-parte without hearing the assessee, 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). However, the same would be at a cost. Accordingly, we impose a cost of Rs.5000/- (Rupees Five thousand) in each of the assessment years under consideration and it shall be paid to the credit of the Income Tax Department within one month from the date of receipt of this order.

5. Subject to the payment of above cost, which fact shall be verified by the learned CIT(A), the orders passed by the learned CIT(A) in both the years under consideration, are set aside and all the issues are restored 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 completion of the appellate proceedings. The assessee may also communicate to the learned CIT(A) the correct email id to which notices may be sent.

6. In the result, both the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced on 18.03.2024.

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

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

Mumbai.; Dated : 18/03/2024

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

PS