

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

AND

SHRI SUNIL KUMAR SINGH, HON'BLE JUDICIAL MEMBER

ITA NO. 3909/MUM/2023 (A.Y: 2011-12)

MUKESH B. BAJAJ Flat No-A, 302, Saibaba Arcade Sector-11, Vashi Mumbai- 400703 PAN: AEMPB1761K	v.	ADDITIONAL JOINT/DEPUTY/ASSISTANT COMMISSIONER OF INCOME TAX/INCOME TAX OFFICER/NATIONAL E- ASSESSMENT CENTRE-DELHI INCOME TAX OFFICER -28(2)(1). VASHI., Navi Mumbai, Maharashtra- 400703
(Appellant)		(Respondent)

Assessee Represented by	:	Shri Fenil Bhat
Department Represented by	:	Smt. Mahita Nair
Date of conclusion of Hearing	:	15.04.2024
Date of Pronouncement	:	15.04.2024

ORDER

PER NARENDRA KUMAR BILLAIYA (AM)

1. This appeal filed by the assessee is preferred against the order dated 30.08.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y. 2011-12.

2. The solitary grievance of the assessee is that National Faceless Appeal Centre, Delhi, dismissed the appeal of the assessee in-limine without appreciating the fact that written submissions and evidences were duly filed by the assessee.

3. Briefly stated the facts of the case are that the assessee did not file the return of income under section 139 of Income-tax Act, 1961 (in short "Act"). On the basis of AIR information, the Assessing Officer issued notice under section 148 of the Act pursuant to which the assessee again chose not to file any return of income. The assessment was completed vide order dated 31.12.2018 at an income of ₹.1,57,77,000/-.

4. The assessee agitated the matter before Ld. CIT(A) but could not attend the Appellate Proceedings and the Ld. CIT(A) / National Faceless Appeal Centre, Delhi, dismissed the appeal.

5. Before us, the counsel for the assessee stated that though the proceedings were not attended yet the assessee filed written submissions along with documentary evidences which were not considered by the National Faceless Appeal Centre, Delhi.

6. We have given a thoughtful consideration to the orders of the authorities below. It is true that the assessee did not attend the Appellate Proceedings. However, since the assessee has filed written submissions along with documentary evidences, then the same should have been considered before disposing off the appeal. Therefore, in the interest of justice and the fair play, we deem it fit to restore the appeal to the file of the Ld. CIT(A) with a direction to decide the appeal afresh, after giving a reasonable and adequate opportunity of being heard to the assessee.

7. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 15th April, 2024.

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Mumbai / Dated 15.04.2024
Giridhar, Sr.PS

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT 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, Mum