

IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH MUMBAI

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SMT RENU JAUHARI, ACCOUNTANT MEMBER**

**ITA No.3979/Mum/2023
(Assessment Year :2017-18)**

Acil Navasar Jan Rural Development Foundation 408, New Udyog Mandir No.2, Mogul Lane Mahim (W) Mumbai – 400 016	Vs.	CIT(A) (National Faceless Appeal Centre) Delhi and AO (exemption, ward 1(1), Mumbai)
PAN/GIR No.AAATA0898E		
(Appellant)	..	(Respondent)

Assessee by	Ms. Priti V Kamble
Revenue by	Shri Manoj Kumar Sinha
Date of Hearing	16/04/2023
Date of Pronouncement	18/04/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 09/10/2023 passed by NFAC, Delhi for the quantum of assessment passed u/s.143(3) for the A.Y.2017-18.

2. At the outset, it has been stated that ld. CIT(A) has erred in law and on facts by dismissing of the appeal exparte holding that assessee is not interested in prosecuting the

appeal and therefore, without deciding on merits he dismissed the appeal of the assessee upholding the order of the ld. AO.

3. Before us assessee has filed brief submissions which read as under:-

“1) The Assessee has requested the Ld. AO to grant inspection and copies of the documents on records during assessment proceedings, vide its letter filed on 22/03/2024, The same is still awaited.(copy enclosed and marked as Annexure A)

2) The Assessee requested Ld. CIT (A) for adjournments time and also requested that LD AO be directed to grant the copies of the notices u/s133(6), so that the assessment records can be obtained and written submissions can be uploaded. The Assessee was continuously requesting for the same. The request for adjournments cannot be said to be not interested in prosecuting the first appeal. The Assessee was fully pursuing and was interested in prosecuting the first appeal. The Assessee is not served any show cause notice by Ld. CIT (Appeal) before disposal of the appeal.

3) The Assessee relies on the Order of the Coordinate Bench in ITA no. 825/Mum/2023 (copy enclosed as Annexure B) (Ghatkopar sahajivan Cooperative society Ltd)

4) The Assessee submitted all the details and documents to LD. AO during faceless assessment, but LD. AO failed to consider the same. The submissions uploaded by the assessee are enclosed and marked as Annexure C, C1, C2, C3 AND C4. The assessee uploaded on faceless portal on 14/10/19 (two submissions) and on 26/11/2019(one submission) and on 3/12/2019 (two submissions) along with the volumes of documentary evidences and details as sough for the notices issued by the Ld. AO.”

4. From the perusal of the aforesaid submissions, we find that assessee had requested for adjournment before the ld. CIT(A) to obtain the assessment records for which it was taking

efforts before the ld. AO. Further, assessee has also not served with any show-cause notice by the ld. CIT (A). Accordingly, in the interest of justice we feel that matter should be restored back to the file of the ld. CIT(A) for adjudicating the appeal on merits and in accordance with law after giving due opportunity of hearing to the assessee and assessee is also directed to comply with the issues from the office of the NFAC. Accordingly, appeal of the assessee is allowed for statistical purposes.

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

Order pronounced on 18th April, 2024.

Sd/-
(RENU JAUHARI)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Mumbai; Dated 18/04/2024
KARUNA, *sr.ps*

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