

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

Before Shri B.R. Baskaran (AM) & Shri Rahul Chaudhary (JM)

I.T.A. No. 1322/Mum/2023 (A.Y. 2017-18)

Globeop Finance Services (India) Private Limited 5 th Floor Interface Building 16, Malad West, S.O. Mumbai-400 064. (Appellant)	Vs.	CIT(A), National Faceless Appeal Centre, Delhi (Respondent)
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Assessee by	Shri P.J. Pardiwala & Shri Jeet Kamdar
Department by	Dr. Kishor Dhule
Date of Hearing	10.04.2024
Date of Pronouncement	15.04.2024

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 1.3.2023 passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2017-18.

2. At the outset, learned AR invited our attention to ground No. 1 relating to non-granting of opportunity of personal hearing to the assessee as required by the provisions of paragraph 12(3) of the Faceless Appeals Scheme, 2021 dated 20.12.2021. The Learned AR also invited our attention to the letters written by the assessee to the learned CIT(A) seeking opportunity for personal hearing. Accordingly, the Learned AR submitted that the Ld CIT(A) did not grant opportunity of personal hearing to the assessee and the same is violative of the provisions of Faceless Appeals Scheme, 2021. Accordingly, he contended that the impugned order is liable to be quashed.

3. The Learned DR, on the contrary, submitted that the learned CIT(A) has passed the impugned order by considering the written submissions filed by the assessee and hence no prejudice has been caused to the assessee.

4. We heard the rival contentions on this preliminary issue. We noticed that the assessee has requested Ld CIT(A) for personal hearing as per provisions of paragraph 12(3) of the Faceless Appeals Scheme, 2021 by filing two letters dated 17.3.2022 and 15.9.2022 before him. Despite the request of the assessee, it is noticed that the learned CIT(A) has passed the order without providing the opportunity of personal hearing. Since it is in violative of provisions of Faceless appeals scheme, 2021, we are of the view that the impugned order passed by the learned CIT(A) cannot be sustained. 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 providing adequate opportunity of personal hearing to the assessee as required under the provisions of faceless appeals scheme, 2021.

5. In the result, appeal filed by the assessee is treated as allowed.

Order pronounced on 15.4.2024.

Sd/-
(Rahul Chaudhary)
Judicial Member

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

Mumbai.; Dated : 15/04/2024

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//

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BY ORDER,

(Assistant Registrar)
ITAT, Mumbai