

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

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER

**ITA NO.4304/MUM/2023
Assessment Year 2018-19**

Jitendra Anandrao Desai,
Room No.9, 1st Floor,
116/118, Sagar Chamber,
V.V. Chandan Street, Masjid Bunder (West),
Mumbai – 400 003.
PAN:ANBPD-1163-B

- Appellant

Vs.

Dy. CIT, Central Circle – 3(2),
Room No.1913, Air India Building,
Nariman Point, Mumbai 400 021.

- Respondent

Appellant by : None
Respondent by : Shri Suni Mathews, Sr.DR

Date of Hearing : 02/05/2024

Date of Pronouncement : 03/05/2024

ORDER

The assessee has filed this appeal challenging the order dated 10/08/2023 passed by CIT(A)-51,Mumbai and it relates to the Assessment Year 2018-19. The assessee is aggrieved by the decision of CIT(A) in confirming the addition of Rs.8,44,484/- made by the Assessing Officer.

2. None appeared on behalf of the assessee. I also notice that the CIT(A) was also constrained to pass the order ex-parte since, the assessee did not respond to various notices issued by him. Accordingly, I proceed to decide the appeal ex-parte, qua the assessee.

3. I heard ld. Departmental Representative and perused the record. Since the CIT(A) has passed the order ex-parte, in the interests of justice, I am of the view that the assessee may be provided with one more opportunity to present his case properly before the

CIT(A). However, the same will be at a cost. Accordingly, I impose a cost of Rs.1,000/- (Rupees One thousand) upon the assessee, which shall be paid to the credit of Income Tax Department within two months from the date of receipt of this order. Subject to the payment of above cost, which shall be verified by the CIT(A) at the time of hearing, I set aside the order passed by CIT(A) and restore all the issues to his file for adjudicating them on merits. I also direct the assessee to fully co-operate with CIT(A) for expeditious disposal of the appeal.

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

Order pronounced in the open court on 03rd May, 2024.

Sd/-

(B.R. Baskaran)
Accountant Member

Mumbai, Date : 03rd May, 2024

VM.

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "SMC" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai