

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No. 4523/M/2014  
Assessment Year: 2009-10**

**ITA No. 4522/M/2014  
Assessment Year: 2006-07**

Mr. Ganesh Atmaram Mokashe Flat No. 6/2B Dhanraj Complex, Near Ashok Theatre Pimpri, Pune- 411017. <b>PAN: ARQPM0739F</b>	Vs.	Deputy Commissioner of Income Tax, Central Circle 39, Mumbai
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Prateek Jha, Advocate  
Revenue by : Dr. Kishor Dhule- C.I.T. D.R.

Date of Hearing : 25 . 04 . 2024

Date of Pronouncement : 30 . 04 . 2024

**O R D E R**

**Per: Ratnesh Nandan Sahay, Accountant Member:**

1. The assessee has filed this appeal challenging the order of the Ld. CIT (Appeal) passed u/s 250 of the Income Tax Act [‘the Act’ in short] vide Appeal No. 4523 of 2014 dated 28/04/2014 for the assessment year 2009-10.



2. The assessee has filed another appeal challenging the order of the Ld. CIT Appeal passed u/s 250 of the Income Tax Act [the 'Act in short] vide Appeal No. 4522 of 2014 for the assessment year 2006-07.
3. Since grounds are similar in both the appeals, these are decided together.
4. Though, several grounds of appeal have been raised in both the Appeals, the main grievance of the assessee is that the Ld. CIT (Appeals) decided these appeals on the ground of non-cooperation on the part of the assessee which is not correct. The Ld AR of the appellant further, requested that the issues may be restored back to the file of the Assessing Officer to decide the issues afresh as Hon'ble ITAT, Mumbai vide its Order ITA No. 4523 of 2014 has already considered similar issues for the Assessment year 2003-04 and 2004-05 and the order of the Ld. CIT Appeal was set aside and issues were r.
5. estored back to the files of the Assessing Officer for passing the fresh assessment order after affording adequate opportunity of being heard to the assessee.
6. Ld. CIT, DR, representing the Revenue also confirmed the above factual position.
7. Thus, after careful consideration of the facts of the case as well as the issues in the instant appeals, the impugned orders of the Ld. CIT Appeals



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are set aside and issues are restored to the file of the assessing officer by respectfully following the decision of the coordinate bench of Hon'ble ITAT Mumbai to decide the issue afresh after giving adequate opportunity of being heard to the assessee. The assessee is also directed to cooperate with the assessing officer and produce all necessary documents and evidence before him as and when required.

8. In the result, the appeal is partly allowed for statistical purpose.

**Order pronounced in the open court on 30.04.2024.**

**Sd/-**  
**(NARENDER KUMAR CHOUDHRY)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 30.04.2024  
*Snehal Ayare, Stenographer*

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.