

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER**

ITA NO. 4119/MUM/2023 : A.Y : 2017-18

Kailash Hemsingh Thakur Vs. Income Tax Officer,
Room no. 87, Shri Sai Seva Sangh, Ward-26(2)(1), Mumbai.
Gazdhar Bandh, Opp. Narendr, (Respondent)
Santa Cruz (W), Mumbai 400 059.
PAN : AFZPT4768G (Appellant)

**Appellant by : Shri M. Subramaniam
Respondent by : Shri P.D. Chougule**

**Date of Hearing : 07/05/2024
Date of Pronouncement : 10/05/2024**

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order passed by the learned Commissioner of Income Tax (Appeals), NFAC, Delhi (in short 'CIT(A)') and it relates to A.Y 2017-18.

2. The learned counsel appearing for the assessee submitted that the assessee could not appear before the learned CIT(A) and hence filed adjournment letters before him seeking adjournments. However, the CIT(A) took the view that the assessee is not interested in pursuing the appeal. Further, the Ld CIT(A) also decided the issues on merits by confirming the additions made by the Assessing Officer. The learned AR submitted that the assessee did not get

opportunity to present his case properly before Ld CIT(A) and accordingly prayed that the assessee may be provided with one more opportunity to present his case.

3. We heard the learned DR and perused the record. We noticed that the learned CIT(A) has passed the order *ex parte*, since assessee did not appear before him. We also notice that the assessee has filed adjournment petitions before Ld CIT(A) on two occasions. The learned AR now submits that the assessee would be duly complying to the notices issued by the learned CIT(A) and also all information and explanations before him. Accordingly, the Ld A.R pleads for providing one more opportunity to the assessee. Accordingly, in the interests of natural justice, we are of the view that the assessee may be provided with one more opportunity. 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 affording adequate opportunity of being heard to the assessee. We also direct the assessee to fully co-operate with the learned CIT(A) for expeditious disposal of the appeal.

4. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 10th May, 2024.

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai, Date : 10th May, 2024

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Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "E" Bench, Mumbai
- 5) Guard file

By Order

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