

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

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

AND

SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

ITA NO. 4281/MUM/2023 (A.Y: 2017-18)

Suresh Rajuram Purohit 602, 6 th Floor Kothari Heights Dr. D.B. Marg, Mumbai Central Mumbai - 400008 PAN: BDRPP0767L	v.	Income Tax Officer-Ward – 20(3)(4) Piramal Chamber, Mumbai - 40012
(Appellant)		(Respondent)

Assessee Represented by	:	Shri Bhupendra Shah
Department Represented by	:	Shri Veerbhandra Mahajan
Date of conclusion of Hearing	:	02.05.2024
Date of Pronouncement	:	02.05.2024

ORDER

PER NARENDRA KUMAR BILLAIYA (AM)

1. This appeal by the assessee is preferred against the order dated 09.11.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y.2017-18.

2. The sum and substance of the grievance of the assessee is that the Ld. CIT(A) / NFAC dismissed the appeal of the assessee by an exparte order.

3. Before us the counsel pointed out that the Ld. CIT(A) / NFAC served the notice through e-mail which was not accessible at that point of time, therefore the assessee could not attend the Appellate Proceedings. The counsel prayed for set-aside of the Ld. CIT(A) order.

4. We have given a thoughtful consideration to this submissions of the counsel. The counsel has assured that proper e-mail will be uploaded in the I.T. Portal and as and when notice is received the proceedings will be attended. On such assurance, in the interest of justice and fair play, we restore the appeal to the file of the Ld. CIT(A). Ld. CIT(A) is directed to decide the issue afresh, after affording a reasonable and adequate opportunity of being heard to the assessee by serving of proper notice of hearing.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 02nd May, 2024.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Mumbai / Dated 02.05.2024
Giridhar, Sr.PS

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

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, Mum