

**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. 69/MUM/2024 (A.Y: 2014-15)**

<b>Sureshkumar Parasmal Jain</b> Shop No. 2/3, Pardeshi building Old Station Road, Kalyan west Maharashtra - 421301  <b>PAN: AARPJ2172K</b>	v.	<b>Income Tax Officer - Ward 3(4)</b> Rani Mansion, 2 <sup>nd</sup> Floor Murbad Road, Kalyan-421301 Maharashtra
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee Represented by</b>	:	<b>Shri Piyush Chhajed</b>
<b>Department Represented by</b>	:	<b>Shri Paresh Deshpande</b>
<b>Date of conclusion of Hearing</b>	:	<b>08.05.2024</b>
<b>Date of Pronouncement</b>	:	<b>08.05.2024</b>

**ORDER**

**PER NARENDRA KUMAR BILLAIYA (AM)**

1. This appeal by the assessee is preferred against the order dated 14.11.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y.2014-15.

2. The sum and substance of the grievance of the assessee is that the Ld. CIT(A) erred in confirming the assessment by an exparte order

thereby confirming the addition made by the Assessing Officer amounting to ₹.41,91,438/-.

**3.** At the very outset, the counsel pointed out that the assessee could not attend the Appellate Proceedings as the notice was not received by the assessee. It is the say of the counsel that given an opportunity the assessee will update its E-Mail ID and attend the proceedings.

**4.** On such concession, in the interest of justice and fair play, we restore the issue to the file of the Ld. CIT(A). Ld. CIT(A) is directed to decide the appeal afresh, after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is directed to update its E-Mail ID and inform the authorities as early as possible.

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

Order pronounced in the open court on 08<sup>th</sup> May, 2024.

**Sd/-**  
**(RAHUL CHAUDHARY)**  
**JUDICIAL MEMBER**

Mumbai / Dated 08.05.2024  
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**