

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "SMC" Bench, Mumbai.

Before Shri Vikas Awasthy (JM) & Shri Amarjit Singh (AM)

I.T.A. No. 4486/Mum/2023 (A.Y. 2017-18)

M/s. Pacific Plastic Industries Room No. 11, 2 nd Floor Bldg. No. 52, 3 rd Marine Street, Dhobi Talao Mumbai-400 002. PAN : AA EFP5052H (Appellant)	Vs.	ITO, Ward-23(2)(7) Room No. 306 3 rd Floor Earnest House Nariman Point Mumbai-400 021. (Respondent)
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Assessee by	Shri Prashant Ghumare for Ms. Dinkle Hariya, Advocate
Department by	Shri Shri Krishna Kumar (J.CIT)
Date of Hearing	08.05.2024
Date of Pronouncement	08.05.2024

ORDER

Per Vikas Awasthy (JM) :-

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 9.10.2023, for Assessment Year 2017-18.

2. A perusal of appeal file shows that the CIT(A) in an ex-parte proceedings has dismissed the appeal of the assessee in limine for non-prosecution. It is no more res integra that the CIT(A) cannot dismiss the appeal for non-prosecution. The CIT(A) is under obligation to decide the appeal on merits. Considering the settled legal position, the impugned order is set aside and the appeal is restored to CIT(A) for fresh adjudication on

merits, in accordance with law after affording reasonable opportunity of hearing/making submissions to the assessee.

3. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on Wednesday the 8th Day of May, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Vikas Awasthy)
Judicial Member

Mumbai.; Dated : 08/05/2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS