

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

**BEFORE JUSTICE (RETD.) C V BHADANG, HON'BLE PRESIDENT &
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NO.146/MUM/2024
Assessment Year 2020-21**

M/s. S.A.Textiles,
2nd Floor, Nanavati Mansion,
66, Nakhoda Street,
Mumbai – 400 003
PAN:AAAFS-4037-K

- Appellant

Vs.

Income Tax Assessment Unit,
National Faceless Assessment Centre,
Delhi.

- Respondent

Appellant by : Shri Mohammed Anas A. Siddique
Respondent by : Shri Suresh D. Gaikwad, Sr.AR

Date of Hearing : 14/05/2024
Date of Pronouncement : 14/05/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 28/12/2023 passed by Id. CIT(A),NFAC,Delhi and it relates to the assessment year 2020-21.

2. At the outset, we notice that the Id.CIT(A) was constrained to pass an ex-parte order since the assessee did not appear before him. The Id.A.R of the assessee submitted that the additions made by Assessing Officer are liable to be deleted since he has not properly understood the income declared by the assessee in the Profit & Loss Account. However, since, the Ld CIT(A) has passed the order ex-parte, we are of the view that assessee may be provided with one more opportunity to present its case properly before the Id. CIT(A). Accordingly, we set aside the order passed by Id.CIT(A)

and restore all the issue to his file for adjudicating the issues afresh. We also direct the assessee to fully co-operate with the Id.CIT(A) for expeditious disposal of the appeal.

3. In the result, the appeal filed by the assessee is treated as allowed.

Order pronounced in the open court on 14th May, 2024.

Sd/-

[Justice (Retd) C V Bhadang]
President

Mumbai, Date : 14th May, 2024

VM.

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "G" Bench, Mumbai
- 5) Guard file

Sd/-

(B.R. Baskaran)
Accountant Member

By Order

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