

**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.4541/MUM/2023
Assessment Year 2015-16**

Sandesh Vijay Ghorpade,
1101/Prity Park, OwaleJuction,
Ghodbundar Road,
Thane West-400 615.
PAN:AQVPG-4324-N

- Appellant

Vs.

ITO, WARD 21(3)(2), Mumbai
Piramal Chamber, Lal Baug,
Parel, Mumbai 400012.

- Respondent

Appellant by : Shri Subodh Ratnaparkhi
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 16/10/2023 passed by Id.CIT(A),NFAC,Delhi and it relates to the assessment year 2015-16.

2. We notice that the Id.CIT(A) was constrained to pass an ex-parte order, since the assessee did not respond to the notices issued by CIT(A). The Id.A.R of the assessee submitted that the Id.CIT(A) has sent the notices by email, but they were omitted to be noticed by the assessee and hence, the assessee could not appear before the Id. CIT(A). Accordingly, he prayed that the assessee may be provided with an opportunity to present his case properly before Tax Authorities. He submitted that additions have been

made by the Assessing Officer due to misinterpretation of facts and hence, it would be helpful to the assessee, if the matter is restored to the file of Assessing Officer.

3. The ld. D.R, on the contrary, submitted that the matter may be restored to the file of ld.CIT(A) and if required, the ld. CIT(A) will call for a remand report from the Assessing Officer on the submissions made by the assessee before Ld CIT(A).

4. We have heard the rival contentions and perused the record. We notice that the assessee did not appear before the Assessing Officer as well as ld. CIT(A). The assessee has filed an affidavit before the Tribunal, wherein it is stated that he has shifted his residence to Thane, but the notices were sent by the Assessing Officer to his old address located at Byculla. Accordingly, it is stated that the assessee could not appear before the Assessing Officer. With regard to the notices issued by ld. CIT(A) through email, it is stated that they were omitted to be noticed by the assessee. According to Ld A.R, the impugned additions have been made due to misinterpretation of facts. Under these set of facts, in the interests of natural justice, we are of the view that the assessee may be provided with one more opportunity to present his case properly. Accordingly, we set aside the order passed by ld. CIT(A) and restore all the issues to his file for adjudicating them afresh. We also direct the assessee to fully co-operate with the ld. CIT(A) for expeditious disposal of the appeal.

5. 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.

Sd/-

(B.R. Baskaran)
Accountant Member

Copy to :

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

By Order

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