

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.423/Mum/2024
(Assessment Year :2018-19)**

M/s. Shimnit Finance & Investment Pvt. Ltd 8 th Floor, Regent Chambers Nariman Point Mumbai – 400 007	Vs.	The Assessing Officer, National Faceless Assessment Centre Delhi
PAN/GIR No.AAKCS4785K		
(Appellant)	..	(Respondent)

Assessee by	Shri Radhakant Saraf
Revenue by	Shri P.D. Chougula
Date of Hearing	16/05/2024
Date of Pronouncement	21/05/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 05/12/2023 passed by NFAC, Delhi in relation to the penalty proceedings u/s.270A for the A.Y.2018-19.

2. The assessee had filed appeal before the ld. CIT(A) against order dated 15/09/2021 for levy of penalty of Rs.10,03,720/- u/s.270A on account of addition / disallowance made in the assessment order passed u/s.143(3)

r.w.s.144B. Before us, ld. Counsel submitted that the ld. CIT(A) has passed *ex parte* order without considering the appeal on merits stating that assessee has not complied with the notices. In para 3.1, ld. CIT(A) has mentioned sending notices on the email ID **corporate.shinmit@gmail.com**. He pointed out that this is an incorrect e-mail because in the Form No.35 assessee had intimated e-mail ID as **corporate.shimnit@gmail.com**.

3. He pointed out that Shimnit Finance and Investment Pvt. Ltd's email has been wrongly taken as corporate.shinmit@gmail.com and order was sent on a wrong email ID, accordingly, he requested that matter should be restored back to the file of the ld. CIT(A).

4. The ld. DR also does not have any objection as admittedly e-mail has been sent on a wrong e-mail ID.

5. In view of the above, we are remanding back this issue to the file of the ld. CIT(A) to decide the issue afresh after giving notice on a correct e-mail ID and also giving effective opportunity of hearing to the assessee. Accordingly, appeal of the assessee is allowed for statistical purposes.

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

Order pronounced on 21st May, 2024.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Mumbai; Dated 21/05/2024
KARUNA, *sr.ps*

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, Mumbai