

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI VIKAS AWASTHY, JUDICIAL MEMBER**

ITA NO. 3881/MUM/2023 : A.Y : 2012-13

Shlogam Agro Private Limited
336, 1T Floor, Raghuleela Mega
Mall, Behind Poisar Bus Depot,
Kandivali (W), Mumbai 400 067.
PAN : AALCS7896J (Appellant)

Vs. Dy. Commissioner of Income Tax,
Circle-13(2)(2), Mumbai.
(Respondent)

Appellant by : None
Respondent by : Shri Suresh D. Gaikwad

Date of Hearing : 13/05/2024
Date of Pronouncement : 13/05/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 01.09.2023 passed by the learned Commissioner of Income Tax (Appeals), NFAC, Delhi (in short 'CIT(A)') and it relates to A.Y 2012-13.

2. None appeared on behalf of the assessee. On a perusal of the order passed by the learned CIT(A), we notice that the learned CIT(A) was constrained to pass the order *ex parte* since the assessee did not appear before him. We also notice that the notice of hearing issued by the Registry has been returned back

unserved. Under these set of facts, we proceed to dispose of the appeal *ex parte*, without presence of the assessee.

3. We heard the learned DR and perused the record. Having regard to the fact that the learned CIT(A) has passed the order *ex parte*, we are of the view that, in the interests of natural justice, the assessee may be provided with one more opportunity to present its case before the learned CIT(A). Accordingly, we set-aside the order passed by the learned CIT(A) and restore all the issues to his file for examining it afresh. We also direct the assessee to fully co-operate with the learned CIT(A) for expeditious disposal of the appeal.

4. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 13th May, 2024.

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai, Date : 13th May, 2024

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Copy to :

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

By Order

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