

**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.4016/MUM/2023  
Assessment Year 2015-16**

GEAP Industries (India) Private Limited,  
165, Mital Tower, A Wing,  
16<sup>th</sup> Floor, Nariman Point,  
Mumbai 400 021.  
PAN:AADCG-0589-N

- Appellant

Vs.

Dy. Commissioner of Income Tax-9(3)(2),  
Room No.418, 4<sup>th</sup> Floor,  
Aaykar Bhavan, M.K. Road,  
Mumbai 400020.

- Respondent

Appellant by : Shri Hiren R. Vepari  
Respondent by : Shri Suresh D. Gaikwad, Sr.AR

Date of Hearing : 16/05/2024  
Date of Pronouncement : 16/05/2024

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER :**

The assessee has filed this appeal challenging the order dated 04/09/2023 passed by ld.CIT(A),NFAC, Delhi and it relates to the assessment year 2015-16.

2. At the outset, we notice that the ld.CIT(A) was constrained to pass an ex-parte order since the assessee did not respond to various notices issued by CIT(A). The ld.A.R of the assessee submitted that the assessee is a step down subsidiary of GEAP International (UAE) LLC. He submitted that that the ld.CIT(A) has sent the notices to the email id of one of the former employees of GEAP Industries International (UAE) LLC and hence, the

assessee was not aware of the notices so issued by ld.CIT(A). On four occasions, the ld.CIT(A) has marked copy to the email id of one Director and another employee. However, they were either not received or omitted to be noticed. Accordingly, he submitted that there was reasonable cause for the assessee in not responding to the notices issued by the Ld CIT(A).

3. The ld.A.R submitted that the additions made by the Assessing Officer consisted of addition of share application money and sundry creditors balance. The ld.A.R submitted that the appeal was originally heard in the physical mode by ld.CIT(A) -16,Mumbai and at that point of time, the assessee had furnished certain additional evidences before the ld.CIT(A) and they were taken on record. While the appeal was pending, it was migrated to Faceless mode and it appears that the additional evidences furnished by the assessee were not uploaded to Faceless CIT(A). Hence the Ld CIT(A) has not examined those evidences in the impugned order. The ld A.R. further submitted that the assessee is filing one more additional evidence before ITAT. He submitted that these additional evidences are required to be considered for proper adjudication of additions made by the AO. Accordingly, he prayed that assessee may assessee may be provided one more opportunity to present its case properly before ld.CIT(A).

4. The ld. Departmental Representative did not oppose the plea put forth by ld.A.R.

5. Having regard to the submissions made by ld.A.R, we are of the view that there is reasonable cause for the assessee in not appearing before ld.CIT(A).Since the additional evidences furnished by the assessee were not considered, 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

properly before Id.CIT(A). The assessee may once again file additional evidences that were earlier furnished before the Id.CIT(A) during the course of physical hearing and also any other documents, which may be considered by Ld CIT(A). After affording adequate opportunity of being heard to the assessee, the Id.CIT(A) may take appropriate decision on the issues contested before him in accordance with law. We also direct the assessee to furnish proper email id to Id.CIT(A) and fully co-operate with him for expeditious disposal of the appeal.

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

Order pronounced in the open court on 16<sup>th</sup> May, 2024.

Sd/-

Sd/-

[Justice (Retd) C V Bhadang]  
President

(B.R. Baskaran)  
Accountant Member

Mumbai, Date :16<sup>th</sup> 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

By Order

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