

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER**

ITA NO.424/MUM/2024
Assessment Year :2018-19
ITA NO.425/MUM/2024
Assessment Year : 2018-19

Shimnit Finance & Investment Pvt. Ltd.
8th Floor, Regent Chambers,
Nariman Point, Mumbai 400 021
PAN:AAKCS-4785-K

---- Appellant

Vs.
Income Tax Officer,
Ward 3(3)(1),
Aaykar Bhavan, M.K.Road,
Mumbai – 400 020

--- Respondent

Appellant by : Shri Radhakant Saraf
Respondent by : Shri Dinesh A. Chourasia
Date of Hearing : 30/05/2024
Date of Pronouncement : 30/05/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed both these appeals challenging the orders passed by Ld CIT(A), NFAC, Delhi and they relate to the assessment years 2018-19. One appeal is related to the quantum proceedings and another appeal is related to penalty proceedings.

2. The Ld Counsel appearing for the assessee submitted that the Ld CIT(A) has passed the orders ex-parte on the reasoning that the assessee did not respond to the notices issued by him. The Ld A.R submitted that the Ld CIT(A) has forwarded the notices to wrong e-mail id and hence the notices were returned back. He submitted that

the correct email id of the assessee is “corporate.shimnit@gmail.com”, whereas the Ld CIT(A) has sent notices to wrong email id, viz., “corporate.shinmit@gmail.com”. Accordingly, he submitted that the assessee cannot be found fault with for the above said inadvertent error that occurred at the end of Ld CIT(A). Accordingly, he prayed that the assessee may be provided with an opportunity to present its case properly before Ld CIT(A).

3. We heard Ld D.R and perused the record. Having regard to the submissions made by Ld A.R, we are of the view that there was reasonable cause for the assessee in not appearing before Ld CIT(A). Accordingly, we are of the view that the assessee should be provided with an opportunity to present its case properly before Ld CIT(A). Accordingly, we set aside the orders passed by Ld CIT(A) and restore all the issues urged in both the appeals to his file for adjudicating them on merits. We also direct the office of Ld CIT(A) to send the notices to correct e-mail id of the assessee. We also direct the assessee to fully cooperate with Ld CIT(A) for expeditious disposal of the appeals.

4. In the result, both the appeals of the assessee are treated as allowed.

Order pronounced in the open court on 30th May, 2024.

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER
Mumbai, Date : 30th May, 2024

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Vm

Copy to :

- 1) The Applicant
- 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