

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "G" Bench, Mumbai.

Before Shri B.R. Baskaran (AM) & Shri Anikesh Banerjee (JM)

I.T.A. No. 19/Mum/2024 (A.Y. 2017-18)

Zoeb Zennuddin Merchant 60, 4 th Floor, Shirin Mansion, Sleater Road Grant Road West Mumbai-400 004. PAN : AGHPM8336J (Appellant)	Vs.	ITO, Ward 19(3)(5) Room No. 201 2 nd Floor Maru Mandir Tardeo Road Mumbai-400 007. (Respondent)
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Assessee by	Shri Jitendra Singh
Department by	Shri Dinesh A. Chourasia
Date of Hearing	28.05.2024
Date of Pronouncement	28.05.2024

ORDER

Per B.R. Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 5.7.2023 passed by the CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2017-18.

2. At the outset, we noticed that the CIT(A) was constrained to dismiss the appeal of the assessee in limine, since the assessee did not comply with the notices of hearing issued by the CIT(A). The Learned AR appearing for the assessee submitted that the assessee could not comply with the notices issued for the reasons beyond his control. However, the Ld A.R could not specify the reasons for not complying with the notices issued by the CIT(A). We also noticed that the assessee did not appear before Assessing Officer also and hence the Assessing Officer was constrained to pass the order to the best of his judgement under section 144 of the I.T. Act. We noticed that

addition made by the Assessing Officer is related to the deposits made into the bank account of the assessee.

3. Since the CIT(A) did not adjudicate the issues on merits, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the CIT(A). However the same will be at cost. Accordingly, we impose a cost of Rs. 2000/- (Two Thousand) upon the assessee in order to make him understand importance of income tax proceedings. The above said cost shall be paid to the credit of the income tax department as 'other fees' within two months from the date of receipt of this order. Subject to the above cost, order passed by the CIT(A) is set aside and all the issues are restored to his file for adjudicating them on merits. We also direct the assessee to fully cooperate with the 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 28th May, 2024.

Sd/-
(Anikesh Banerjee)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Mumbai.; Dated : 28/05/2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

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