

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

**BEFORE JUSTICE (RETD.) C V BHADANG, HON'BLE PRESIDENT &  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NO.972/MUM/2024  
Assessment Year 2012-13  
ITA NO.971/MUM/2024  
Assessment Year 2013-14**

Vision Agencies Private Limited,  
30, New Satguru Nanik Industrial Estate,  
Opp. Jai Coach Western Express Highway,  
Goregaon East, Mumbai – 400 063.  
PAN:AAACV-8440-Q

- Appellant

Vs.

Income Tax Officer, Mumbai  
Mumbai.

- Respondent

Appellant by : Shri Sunil Talati  
Respondent by : Ms. Rajeshwari Menon –SR.DR

Date of Hearing : 03/06/2024  
Date of Pronouncement : 03/06/2024

**ORDER**

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

Both the appeals of the assessee are directed against the orders passed by Ld CIT(A), NFAC, Delhi and they relate to the assessment years 2012-13 and 2013-14.

2. The Ld Counsel appearing for the assessee submitted that the Ld CIT(A) has passed ex-parte orders for both the years under consideration, even though the assessee had sought adjournment earlier. Further, the Ld CIT(A) did not provide for opportunity of hearing through video conferencing also. Accordingly, the Ld A.R submitted that the orders passed by Ld CIT(A) require to be set aside. He further submitted that the assessing officer has also

passed the assessment orders for these two years to the best of his judgment u/s 144 of the Act. He submitted that the assessee had filed details before the AO, but the same were not appreciated. He submitted that the AO has made various types of additions in both the years and hence it would be helpful to the assessee, if all the matters are restored to the file of the AO, so that the assessee can place all relevant facts before the AO.

3. The Ld D.R, on the contrary, submitted that the issues contested in the present appeals may be restored to the file of Ld CIT(A), since he has passed the orders ex-parte.

4. We heard the parties and perused the record. Since the Ld CIT(A) has passed the orders ex-parte, we are of the view that all the issues contested before the Tribunal may be restored to his file for adjudicating them afresh, after affording adequate opportunity of being heard to the assessee. Accordingly, we set aside the impugned orders passed by Ld CIT(A) and restore all the issues contested before the Tribunal to his file. After affording adequate opportunity of being heard to the assessee, the Ld CIT(A) may decide the issues in accordance with law.

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

Order pronounced in the open court on 03<sup>rd</sup> June, 2024.

Sd/-

[Justice (Retd) C V Bhadang]  
President

Mumbai, Date : 03<sup>rd</sup> June, 2024

VM.

Sd/-

(B.R. Baskaran)  
Accountant Member

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "F" Bench, Mumbai
- 5) Guard file

By Order

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