

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

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER**

**AND**

**SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER**

**ITA NO. 905/MUM/2024 (A.Y: 2018-19)**

<b>AMIN THARANI</b> 1, Tharani Mansion, M.A. Road Andheri (W), Mumbai – 400058  <b>PAN: ADRPT5870H</b>	v.	<b>ITO - WARD-24(1)(1)</b> Piramal Chambers Mumbai - 400012
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee Represented by</b>	:	<b>Shri Ajay R. Singh &amp; Shri Akshay Pawar</b>
<b>Department Represented by</b>	:	<b>Shri Harmesh Lal</b>
<b>Date of conclusion of Hearing</b>	:	<b>05.06.2024</b>
<b>Date of Pronouncement</b>	:	<b>05.06.2024</b>

**ORDER**

**PER NARENDRA KUMAR BILLAIYA (AM)**

1. This appeal by the assessee is preferred against the order dated 07.08.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y.2018-19.

**2.** The sum and substance of the grievance of the assessee is that the Ld. CIT(A) erred in dismissing the appeal exparte thereby confirming the additions made by the Assessing Officer.

**3.** The appeal is barred by limitation by 147 days. The assessee has filed a letter requesting condonation of delay supported by an affidavit. We have carefully perused the contents of the affidavit and are satisfied that the assessee was prevented by reasonable and sufficient cause in not filing the appeal before the period of limitation. The delay is condoned.

**4.** We have carefully perused the order of the Ld. CIT(A). We are of the considered view that even if the assessee has not responded to the notices issued by the Ld. CIT(A), the Ld. CIT(A) ought to have dismissed the appeal on merits of the case and not in limine. Therefore, in the interest of justice and fair play, we deem it fit to restore the appeal to the file of the Ld. CIT(A). The Ld. CIT(A) is directed to decide the appeal afresh considering the merits of the case and after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is also directed to attend the Appellate Proceedings,

update his E-Mail ID and is further directed not to seek any adjournments.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 05<sup>th</sup> June, 2024.

**Sd/-**  
**(SANDEEP SINGH KARHAIL)**  
**JUDICIAL MEMBER**

Mumbai / Dated 05.06.2024  
Giridhar, Sr.PS

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**