

**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. 1076/MUM/2024 (A.Y: 2017-18)**

<b>Akhil Kesharisinh Dalal</b> 502, 5 <sup>th</sup> Floor Gulmohar Road No. 1, Mangal Pranam J V P D Scheme, Mumbai – 400049 Maharashtra  <b>PAN: AAEPD5406D</b>	v.	<b>National Faceless Appeal Centre</b> Office of the Commissioner of Income tax (Appeals), Add/JCIT(A), Gwalior  Ward of Jurisdiction AO Ward-4(1)(1) Room No. 636, 6 <sup>th</sup> Floor Aayakar Bhavan, M.K. Road Mumbai-400020
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee Represented by</b>	<b>:</b>	<b>Shri Nishit Gandhi</b>
<b>Department Represented by</b>	<b>:</b>	<b>Shri Harmesh Lal</b>
<b>Date of conclusion of Hearing</b>	<b>:</b>	<b>06.06.2024</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>06.06.2024</b>

**ORDER**

**PER NARENDRA KUMAR BILLAIYA (AM)**

1. This appeal by the assessee is preferred against the order of the Learned Commissioner of Income-Tax (Appeals), Gwalior [hereinafter in short "Ld. CIT(A)"] dated 09.01.2024 pertaining to A.Y.2017-18.
2. The sum and substance of the grievance of the assessee is that the Ld. CIT(A) erred in confirming the assessment by an exparte order without offering reasonable and adequate opportunity of being heard.

**3.** Having heard the rival contentions, we have carefully perused the order of the Ld. CIT(A) qua the grounds taken before us. We find that the only quarrel is in respect of non-reconciliation of Form-26AS with the returned income of the assessee. Though there is mention of service of notice through E-Mail but it seems that adequate opportunity was not given to the assessee.

**4.** Considering the nature of grievance, we deem it fit to restore the issue to the file of the Ld. CIT(A). Assessee is directed to furnish complete reconciliation statement in support of his contentions and the assessee is also directed to furnish / update his E-Mail address and the Ld. CIT(A) is directed to decide the issue afresh, after affording a reasonable and adequate opportunity of heard to the assessee.

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

Order pronounced in the open court on 06<sup>th</sup> June, 2024.

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

Mumbai / Dated 06.06.2024  
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**