

**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.1146/MUM/2024
Assessment Year 2015-16**

JB Clothing India Pvt. Ltd.
346, New Standard Building,
Dr.D.N.Road, Fort,
Mumbai – 400 001
PAN:AACCJ-1653-P - Appellant

Vs.
Income Tax Officer-1(2)(1),
Aaykar Bhavan, M.K. Road,
Mumbai – 400 020 - Respondent-

Appellant by : None
Respondent by : Ms. Rajeshwari Menon –SR.DR

Date of Hearing : 05/06/2024
Date of Pronouncement : 10/06/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 15/01/2024 passed by Commissioner of Income Tax (Appeals) [in short the Id. CIT(A)], NFAC, Delhi and it relates to the Assessment Year 2015-16. The assessee is aggrieved by the decision of Id CIT(A) in confirming the additions of alleged bogus loss and unexplained expenditure made by the Assessing Officer.

2. None appeared on behalf of the assessee. However, on a perusal of the order passed by Id CIT(A), we notice that the assessee did not respond to the notices issued by the Id CIT(A) and hence, the First

Appellate has dismissed the appeal of assessee without adjudicating the issues on merits.

3. We have heard the ld. Departmental Representative. Since, the ld CIT(A) has not adjudicated the issues on merits and since the assessee also did not respond to the notices issued by ld CIT(A), we are of the view that the assessee may be provided with one more opportunity to present its case properly before ld CIT(A). Accordingly, we set aside the order passed by ld CIT(A) and restore all the issues to his file for adjudicating them on merits. We also direct the assessee to fully co-operate with ld CIT(A) for expeditious disposal of the appeal.

4. In the result, the appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 10 June, 2024.

Sd/-

[Justice (Retd) C V Bhadang]
President

Mumbai, Date : 10 June, 2024

VM.

Copy to :

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

Sd/-

(B.R. Baskaran)
Accountant Member

By Order

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