

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

ITA NO.1519/MUM/2024
ASSESSMENT YEAR :2017-18
ITA NO.1520/MUM/2024
ASSESSMENT YEAR :2016-17

Jago Enterprises,
Shop No.3, ADIL House Plot No.103B,
Sector-23, Nerul,
Navi Mumbai - 400706
PAN:AAKFJ-0644-D

---- Appellant

Vs.

Assistant Commissioner of Income Tax, Mumbai
905, Old CGO Building,
MK Road, Mumbai 400 020

--- Respondent

Appellant by : Shri Satyaprakash Singh
Respondent by : Shri Ankush Kapoor, CIT DR
Date of Hearing : 11/06/2024
Date of Pronouncement : 11/06/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

Both these appeals filed by the assessee are directed against the orders passed by Commissioner of Income Tax (Appeals)-47, Mumbai [in short the ld. CIT(A)] and they relate to the assessment years 2017-18 and 2016-17.

2. These appeals are barred by limitation by 85 days. The assessee has filed an application requesting the Bench to condone the delay, wherein, it is stated that the delay has occurred, since the assessee was in the process of consulting various legal counsels. The ld A.R also submitted that the assessee is not aware of the income tax proceedings and the transaction which resulted in making addition do

not belong to him. Accordingly, the Ld A.R prayed that a lenient view may kindly be taken and the delay be condoned. We heard the ld. Departmental Representative on this issue. Having regard to the submissions made by the assessee and Ld AR, we condone the delay and admit these appeals for hearing.

3. At the outset, we notice that the Ld.CIT(A) was constrained to dispose of these appeals ex-parte, since the assessee did not respond to the notices issued by the Ld.CIT(A). The ld. Authorized Representative of the assessee submitted that the assessee could not respond to the notices issued by Ld.CIT(A) for the reasons beyond its control. Accordingly, he prayed that the assessee may be provided with one more opportunity to present its case properly before LdCIT(A).

4. Since, the Ld.CIT(A) has passed orders ex-parte, in the interest of natural justice, we are of the view that the assessee may be provided one more opportunity to present its case properly before Ld.CIT(A). However, since the assessee did not submit proper reasons for not appearing before Ld CIT(A), we are of the view that a cost of Rs.2000/- (Rupees Two thousand) may be imposed upon the assessee. Accordingly, we direct the assessee to pay cost of Rs.2000/- (Rupees Two thousand) to the credit of Income Tax Department within a period of two months from the date of receipt of this order as other fees.

5. Subject to the payment of above cost, which shall be verified by Ld.CIT(A), all the issues contested before us in both the years are restored to the file of the Ld.CIT(A) for adjudicating them afresh after providing reasonable opportunity to the assessee. The assessee is also

directed to fully co-operate with the Ld.CIT(A) for expeditious disposal of the appeals.

6. In the result, both the appeals filed by the assessee are treated as allowed for statistical purpose.

Order pronounced in the open court on 11th June, 2024.

Sd/-

(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER
Mumbai, Date : 11th June, 2024

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Vm

Copy to :

- 1) The Applicant
- 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