

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

ITA NO.1736/MUM/2024
Assessment Year :2015-16

Computerized Numerical Control India (P) Ltd.
17, Geeta Ind. Estate, I.B.Patel Road,
Goregaon (East), Mumbai – 400 063.
PAN: AAACC-2421-J

- Appellant

Vs.

ACIT, Circle-4(1)(1), Mumbai
Aaykar Bhavan, M.K. Road,
Mumbai – 400 020

- Respondent

Appellant by : None
Respondent by : Shri H.M.Bhatt

Date of Hearing : 25/06/2024
Date of Pronouncement : 28/06/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 20/12/2023, passed by learned CIT (A), National Faceless Appeal Centre, Delhi and it relates to the assessment year 2015-16.

2. None appeared on behalf of the assessee. We also observe that the notice of hearing issued by the Registry has been returned by the Postal Department with the remark "door locked". The ld. Departmental Representative, however, submitted that the assessee did not appear before Ld.CIT(A) also and hence, the First Appellate Authority was constrained to pass the order ex-parte dismissing the appeal of assessee. In view of the aforesaid fact we proceed to dispose of this appeal ex-parte without the presence of assessee.

3. We heard the ld. Departmental Representative and perused the record. The assessee is engaged in the business of manufacture of industrial engineering goods. The assessment was completed by the Assessing Officer by disallowing a sum of Rs.2.46 crores relating to alleged bogus purchases. The Ld.CIT(A) also confirmed the said addition and hence, the assessee has filed this appeal before the Tribunal. As noticed earlier, the Ld.CIT(A) was constrained to pass the ex-parte order, since the assessee did not respond to the various notices issued by Ld.CIT(A). Though the Ld CIT(A) has adjudicated the issues on merits, yet we are of the view that, in the interests of natural justice, the assessee may be provided with one more opportunity to present its case properly before the Ld.CIT(A). Accordingly, we set aside the order passed by Ld.CIT(A) and restore all the issues to his file for examining them afresh. We also direct the assessee to fully co-operate with Ld.CIT(A) for expeditious disposal of the appeal. After affording adequate opportunity of being heard to the assessee, the Ld.CIT(A) may take appropriate decision, in accordance with law.

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

Order pronounced in the open court on 28th June, 2024.

Sd/-

(SUNIL KUMAR SINGH)
JUDICIAL MEMBER
Mumbai, Date : 28th 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, "C" Bench, Mumbai
- 5) Guard file

By Order

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