

**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.4333/MUM/2023
Assessment Year :2014-15

Pilot Constructions Private Limited,
54B, 402, Sagar Avenue,
Junction of S V Road,
Andheri West, Mumbai – 400 058.
PAN: AACCP-3294-N

- Appellant

Vs.

DCIT, Circle-10(3)(2), Mumbai
Aaykar Bhavan, M.K. Road,
Mumbai – 400 020

- Respondent

Appellant by : Shri Abhishek Choksy
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 09/10/2023, passed by learned CIT (A), National Faceless Appeal Centre, Delhi and it relates to the assessment year 2014-15, wherein the Ld CIT(A) has upheld the addition of Rs.1.61 crores relating to unconfirmed expenditure made by Assessing Officer.

2. The Ld.A.R submitted that the CIT(A) has dismissed the appeal of assessee on the reasoning that the assessee has not furnished any reply before him. The Ld. A.R submitted that the assessee has, in fact, furnished reply before Ld CIT(A) on 05/10/2023, but the same was not considered by Ld.CIT(A). Accordingly, he submitted that the order passed by Ld.CIT(A) is liable to be vacated.

3. The Id. Departmental Representative, on the contrary, submitted that the matter may be restored to the file of Ld.CIT(A) for adjudicating the issues afresh after considering the reply filed by the assessee.

4. Having heard the rival submissions, we are of the view that the issues contested before us deserve to be restored to the file of Ld.CIT(A), since the Ld.CIT(A) has passed the impugned order without considering the reply filed by the assessee. Accordingly, we set aside the order passed by Ld.CIT(A) and restore all the issues to his file for adjudicating them afresh by considering the reply already filed/ that may further be filed by the assessee. After affording adequate opportunity of being heard to the assessee, the Ld.CIT(A) may take appropriate decision in accordance with law.

5. In the result, the appeal filed by 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