

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

**SHRI AMARJIT SINGH, ACCOUNTANT MEMBER  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 1003/MUM/2024  
(Assessment Year: 2015-16)**

**Ambika Property Ventures Private Limited,**  
3, Pipwala Chawl, Prabhat Colony,  
Santacruz (East), Mumbai - 400055  
[PAN: AAGCA9654F]

..... **Appellant**

**Income Tax Officer 14(1)(1),  
Mumbai,**  
Piramal Chambers, Lalbaugh,  
Parel, Mumbai - 400012

Vs

..... **Respondent**

**Appearance**

For the Appellant/Assessee : Shri S.M. Bandi  
For the Respondent/Department : Shri Raj Singh Meel

**Date**

Conclusion of hearing : 10.06.2024  
Pronouncement of order : 20.06.2024

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**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. By way of the present appeal the Assessee has challenged the order, dated 10/01/2024, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'the CIT(A)'] for the Assessment Year 2015-16, whereby the Ld. CIT(A) had dismissed the appeal of the Assessee against the Assessment Order, dated 23/12/2017, passed under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').
2. When the appeal was taken up for hearing, the Learned

Authorized Representative for the Appellant pressed into service Ground No. 1 raised in the present appeal which reads as under:

*"1. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in dismissing the appeal for want of prosecution of appeal."*

3. The Learned Authorised Representative for the Appellant submitted that the appeal was disposed of by the CIT(A) on the ground of non-prosecution without considering the merits.
4. On perusal of paragraph 4.1 to 4.3 of the order passed by the CIT(A) we find that the CIT(A) has noted that the Appellant has failed to respond to notices of hearing; the Appellant was not interested in pursuing the appeal, and since the Appellant had failed to avail of the opportunity to substantiate the claims made and produced documentary evidence to prove the same, the appeal was being dismissed. Thus, the appeal was disposed off by the CIT(A) on account of non-prosecution without examining the merits of the grounds/contentions raised by the Appellant.
5. The scheme of Section 250 of the Act does not visualize any situation in which an appeal can be summarily dismissed disregarding the material on record. Section 250(6) of the Act lays down that the CIT(A)'s order *"disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision"*. As for the points of determination, in our considered view, it cannot be open to the Learned CIT(A) to disregard what the assessee has placed before him by way of a statement of facts and the grounds of appeal [*Marvel Industries Limited Vs. Deputy Commissioner of Income Tax, Circle 2(2)(2), Mumbai, dated 19/07/2022, ITA No. 729/Mum/2022, Paragraph 3*].

6. In view of the above, we deem it appropriate to set aside the order, dated 10/01/2024, passed by the CIT(A) with the directions to the CIT(A) to decide the appeal afresh after providing the Appellant a reasonable opportunity of being heard. Thus, Ground No. 1 raised by the Appellant is allowed.
7. During the course of hearing, the Learned Authorised Representative for the Appellant made submissions in relation to the difficulties faced by the Appellant because of which the appeal before CIT(A) could not be pursued properly. However, since we have set aside the order, dated 10/01/2024, passed by CIT(A) with the directions to be adjudicated the appeal on merits after granting Appellant opportunity of being heard, we are not inclined to deal with the same as the same have become academic in nature. All the grounds raised by the Appellant (except for Ground No. 1) are dismissed as being infructuous.
8. In result, the present appeal preferred by the Assessee is allowed for statistical purposes.

Order pronounced on 20.06.2024.

**Sd/-**  
**(Amarjit Singh)**  
**Accountant Member**

**Sd/-**  
**(Rahul Chaudhary)**  
**Judicial Member**

मुंबई Mumbai; दिनांक Dated : 20.06.2024  
Alindra, PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT,  
Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai