

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'SMC' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.760/MUM/2024
(Assessment Year :2014-15)**

Mr. Anil Manoharlal Manchandani Ajanta House, Plot No. 8/35, Marol Co-op., Industrial Estate, M.V. Road, Andheri (West), Mumbai - 400059	Vs.	Income Tax Officer, 24(1)(2) Piramal Chambers, Lalbaug, Mumbai - 400012
PAN/GIR No. AACPM9204G		
(Appellant)	..	(Respondent)

Assessee by	Shri Rajiv Khandelwal
Revenue by	Ms. Kakoli Ghosh
Date of Hearing	26/06/2024
Date of Pronouncement	28/06/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 19/12/2023 passed by Addl/JCIT(A)-11, Delhi for the quantum of assessment passed u/s.143(3) for the A.Y.2014-15.

2. The assessee is aggrieved by *ex parte* order passed by Id. CIT(A). The Id. First Appellate Authority noted that notice was

issued on two occasions, however, assessee did not file any reply and accordingly, he has dismissed the appeal *ex parte* without deciding the issue on merits. Before us, ld. Counsel submitted that the assessment order in this case was passed on 22/12/2016 and for almost seven years assessee did not receive any notice. The notices sent on him on electronic mode could not be received / responded by the assessee on last two occasions. Thus, in the interest of justice, he submitted that the matter should be restored back to the file of the ld. CIT(A) to decide afresh.

3. Ld. DR also does not have any objection fir the matter is restored back to the file of the First Appellate Authority.

4. Since ld. First Appellate Authority has passed the *ex parte* order without deciding it on merits, therefore, in the interest of justice, the matter is restored back to the file of First Appellate Authority to decide the issue on merits after giving reasonable opportunity of hearing to the assessee and assessee is also directed to comply with the notices and appeal should be restored back within the reasonable time.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 28th Jun, 2024.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Mumbai; Dated 28/06/2024
KARUNA, *sr.ps*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai