

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

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

**ITA No. 589/MUM/2024  
(Assessment Year : 2010-11)**

Mantri Nirman Ltd No.25B, Vijay Niwas, Naushi Barucha Road, Grant Road (West), Mumbai - 400007	Vs.	Income Tax Officer, Wd-7(2)(1) Aayakar Bhawan, M.K.Road, Mumbai - 400020
<b>PAN/GIR No. AAECM3036B</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Mr. Prakash Jhunjunwala
Revenue by	Ms. Kakoli Ghosh
<b>Date of Hearing</b>	<b>25/06/2024</b>
<b>Date of Pronouncement</b>	<b>28/06/2024</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeal has been filed by the assessee against order dated 20/12/2023 passed by ld. CIT(A) for the quantum of assessment passed u/s.143(3) r.w.s.254 of the Act.

2. Before us, ld. Counsel submitted that ld. CIT(A) has passed an *exparte* order and submitted that last date of notice of hearing was issued on 15/12/2023 for making compliance on 28/12/2023. However, on the same date ld. CIT(A) has passed

the order without giving opportunity to the assessee to substantiate its case.

3. It has been pleaded before us that the matter should be restored back to the file of the ld. CIT(A) to decide afresh.

4. Ld. DR also does not have any objection. Accordingly, the appeal of the assessee is remanded back to the file of the ld. First Appellate Authority to decide the issue on merits after giving opportunity of hearing to the assessee.

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

Order pronounced on 28<sup>th</sup> Jun, 2024.

**Sd/-**  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

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

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**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**