

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"SMC" BENCH, MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER AND**

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA no.724/Mum./2024**

**(Assessment Year : 2011-12)**

**Hemang Dinesh Jangla**

205, Padma CHSL, 2<sup>nd</sup> Floor,  
164-A, S. V. Road, Vile Parle (W)  
Mumbai-400056  
PAN – ADLPJ1142Q

..... Appellant

v/s

**Income Tax Department  
(NFAC), Delhi**

..... Respondent

Assessee by :None

Revenue by :Shri Himanshu Sharma, CIT- DR

Date of Hearing -01/07/2024

Date of Order - 01/07/2024

**ORDER**

**PER NARENDRA KUMAR BILLAIYA, A.M.**

This appeal by the assessee is preferred against the order dated 18/12/2023 by National Faceless Appeal Centre, Delhi pertaining to A.Y.2011-12.

2. The sum and substance of the grievance of the assessee is that the learned CIT(A) erred in dismissing the appeal in limine.

3. We have given thoughtfull consideration to the order of the First Appellate Authority. We find that FAA has dismissed the appeal without going

into merits of the case, therefore, in the interest of justice and fair play, we deem it fit to restore the issues to the file of the of the learned CIT(A). The learned CIT(A) is directed to decide the appeal on merits of the case after affording a reasonable and adequate opportunity of being heard to the assessee.

4. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 01/07/2024

**RAHUL CHAUDHARY**  
**JUDICIAL MEMBER**

**NARENDRA KUMAR BILLAIYA**  
**ACCOUNTANT MEMBER**

**MUMBAI, DATED: 01/07/2024**

*Vijay Pal Singh, (Sr. PS)*

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar  
ITAT, Mumbai