

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.310/M/2024
Assessment Year: 2014-15**

M/s. Dimension Consulting Private Limited, 701, Jullian Alps, B Wing, Bhakti Park Wadala East, Mumbai – 400 037 PAN: AAECD1724B	Vs.	Income Tax Officer- 6(2)(3), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Akhilesh Kumar, A.R.
Revenue by : Smt. Mahita Nair, Sr. D.R.

Date of Hearing : 11 . 06 . 2024
Date of Pronouncement : 28 . 06 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the assessee against the order dated 24.11.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2014-15.

2. At the outset, we observe that in spite of sending various notices starting from 17.02.2020 till 17.10.2023, the Assessee neither filed any reply/submission nor sought any adjournment, therefore in the constrained circumstances, the Ld. Commissioner dismissed the appeal of the assessee as ex-parte and affirmed the addition of Rs.39,20,000/- on account of unsecured loan of Rs.35,00,000/- and interest expenditure of Rs.4,20,000/- @ 12% of Rs.35,00,000/- made by the AO vide assessment order dated 27.12.2018 under section 143(3) read with section 147 of the Act. The Assessee before us, at the outset demonstrated the fact that in Form No.35 the Assessee has mentioned the email address as sudha999@gmail.com however, except receiving one notice dated 2nd November 2022, the Assessee never received any notice of hearing/defect letter allegedly issued by the Ld. Commissioner and therefore in the interest of justice, opportunity may be given by remanding the case to the file of the Ld. Commissioner for decision on merits but by affording a reasonable opportunity to the assessee to substantiate its case.

3. We have perused the screenshot filed by the Assessee wherefrom it appears that notices were sent to other email address but not the email address mentioned by the Assessee in FORM-35. This fact has also not been refuted/contradicted by the Ld. D.R.. Hence, considering the peculiar facts and circumstances of the case, as the Assessee remained un-represented due to non-receipt of the appropriate notices on the email and/or address mentioned in form No.35, hence for the substantial justice and just decision of the case, we are inclined to remand the instant case to the file of the Ld. Commissioner for decision afresh on merits, suffice to say by affording reasonable opportunity to the assessee to substantiate its claim.

4. We also direct the assessee to cooperate with the appellate proceedings and to file the relevant submissions/documents which would be essential and required by the Ld. Commissioner for proper adjudication of the case. We clarify that in case of further default the assessee shall not be entitled for any leniency. Hence, the case is remanded accordingly.

5. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 28.06.2024.

**Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.