

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

**BEFORE: SHRI BR BASKARAN, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 1728/MUM/2024
(Assessment Year : 2015-16)**

Pankaj Prashant Sinha 14A Regency Park, Edenwoods Manpara, Mumbai-400601.	Vs.	Income Tax Officer Ward 3(2) , Thane, Mumbai-400604.
PAN/GIR No. APSPS5054F		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri. H.M. Bhatt (SR. DR.)
Date of Hearing	24/06/2024
Date of Pronouncement	04/07/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 28.06.2023 passed in Appeal no. CIT(A), Thane-2/10001/2018-19 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2015-16, wherein learned

CIT(A) has dismissed the assessee's appeal for non prosecution.

2. The brief facts state that the assessee filed his return of income for A.Y. 2015-16 on 04.11.2015 declaring total income of Rs. 6,01,820/-. Subsequently, the return was selected for limited scrutiny under CASS to examine large value of import shown in the export import data. Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon the assessee, who was called upon to submit certain informations in respect of import turn over and custom duty paid during the relevant F.Y. 2014-15. The assessee attended assessment proceedings and his statement was recorded u/s. 131 of the Act. The assessee did not timely submit revised computation of income with respect to profit and loss account. The AO, on the basis of information available with him added Rs. 5,54,72,722/- in the total income of the assessee. Assessee preferred the appeal before learned CIT(A) against the assessment order. Learned CIT(A) dismissed the assessee's appeal for non prosecution.
3. None appeared for the assessee. Heard learned DR and perused the material on records.

4. It appears from the perusal of impugned order that the assessee did not participate in the proceedings before the first appellate authority. Hence, the learned CIT(A) dismissed assessee's appeal for non prosecution.
5. We find that learned CIT(A) has dismissed assessee's appeal in default of assessee. Learned CIT(A) was expected to state the points for determination, the decision there on and the reasons for the decision as provided u/s. 250(6) of the Act. We are conscious of the fact, that assessee has not turned up before the first appellate authority in response to the notices issued on various occasions. However, in the interest of justice and fair play, we deem it appropriate to remit the matter back to the file of learned CIT(A) for denovo adjudication on merit. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the first appellate authority for the expeditious and effective disposal of the appeal. Assessee should refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made

clear that we have not made any observations on the merit of the case. The appeal is liable to be allowed.

6. In the result, the appeal is allowed. The impugned order dated 28.06.2023 is set aside. The appeal is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 04.07.2024.

Sd/-
(BR BASKARAN)
ACCOUNTANT MEMBER
Mumbai; Dated 04/07/2024
Anandi Nambi, *Steno*

Sd/-
(SUNIL KUMAR SINGH)
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