

IN THE INCOME TAX APPELLATE TRIBUNAL  
Mumbai "C" Bench, Mumbai.

Before Shri B.R. Baskaran (AM) & Shri Sunil Kumar Singh (JM)

I.T.A. No. 1860/Mum/2024 (A.Y. 2012-13)

<b>Nigel Peter Andrade (Legal Heir of Peter Andrade)</b> 204, Sumer Kendra, Pandurag Budhkar Marg, Worli, Mumbai-400018.  <b>PAN : AAAPA5059M</b> (Appellant)	Vs.	<b>ACIT, Circle-7(1)(2)</b> Mumbai-400020.  (Respondent)
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Assessee by	Shri Vijay Mehta
Department by	Shri H. M. Bhatt (Sr. DR)
Date of Hearing	25.06.2024
Date of Pronouncement	04.07.2024

**ORDER**

PER B.R.BASKARAN (AM) :-

The assessee has filed this appeal challenging the order dated 13-02-2024 passed by Ld CIT(A), NFAC, Delhi and it relates to the AY 2012-13. The grounds of appeal, the assessee is challenging the validity of reopening of assessment and the addition made u/s 56(2)(vii)(c) of the Act.

2. We notice that the assessee did not appear before Ld.CIT(A) and hence, the First Appellate Authority was constrained to pass the order ex-parte dismissing the appeal of assessee. The Ld A.R, however, submitted that the issues contested by the assessee are legal issues and hence the Tribunal may decide them.

3. However, on a perusal of the record, we notice that the issues contested by the assessee involve legal issues as well as issues on facts. Since the Ld CIT(A) has passed order ex-parte, we are of the view that the assessee may be

provided with one more opportunity to present his case properly before Ld CIT(A). Accordingly, we set aside the order passed by Ld CIT(A) and restore all the issues to his for adjudicating them on merits, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to fully co-operate with the Ld CIT(A) for expeditious disposal of the appeal.

4. In the result, the appeal filed by the assessee is treated as allowed.

Order pronounced in the open court on 04/07/2024

Sd/-  
(Sunil Kumar Singh)  
Judicial Member

Sd/-  
(B.R. Baskaran)  
Accountant Member

Mumbai.; Dated : 04/07/2024

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai