

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

I.T.A. No. 766/Mum/2024
Assessment Year: 2017-18

Seema Satish Mehta Kundan Jewellers 28/4, Shivnarayan Bhawan A.H. Wadia Marg Kurla (W) Mumbai - 400070 [PAN: AAYPM9260E]	Vs	Income Tax Officer, Ward - 26(3)(1), Mumbai
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	None
Revenue by :	Shri Himanshu Sharma, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 03/07/2024
घोषणा की तारीख /Date of Pronouncement: 03/07/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order dt. 30/01/2024 by NFAC, Delhi for the Assessment Year 2017-18.

2. The sum and substance of the grievance of the assessee is that the Id. CIT(A) erred in dismissing the appeal of the assessee by an *ex-parte* order without affording reasonable and adequate opportunity of being heard to the assessee.

3. None appeared on behalf of the assessee. We have heard the Id. D/R at length and have carefully perused the order of the Id. First Appellate Authority.

4. On perusal, we find that though there is mention of five (5) dates but how and where these notices were served is not known. Thereafter we find that the Id. CIT(A) has dismissed the appeal *in limine*. In the

interest of justice and fair play, we deem it fit to restore the issues to the file of the Id. CIT(A) with a direction to decide the appeal afresh after affording reasonable and adequate opportunity of being heard to the assessee by serving notice at proper address.

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

Order pronounced in the Court on 3rd July, 2024 at Mumbai.

Sd/-

(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Kolkata, Dated 03/07/2024

SC S/P

Sd/-

(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. □ पीलाधी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (□ पील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai