

**| 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. 891/Mum/2024**

**Assessment Year: 2012-13**

<b>K.G. VORA SECURITIES LTD.</b> B-Ground Floor Khatau Building Alkesh Dinesh Mody Road Fort Mumbai - 400023 <b>[PAN: AABCK1732D]</b>	Vs	<b>Deputy Commissioner of Income Tax (DCIT), Circle - 4(3)(1), Mumbai</b>
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<b>अपीलार्थी/ (Appellant)</b>	<b>प्रत्यर्थी/ (Respondent)</b>
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Assessee by :	Shri K. Gopal a/w Ms. Neha Paranjpe, A/R
Revenue by :	Shri Himanshu Sharma, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 04/07/2024  
घोषणा की तारीख /Date of Pronouncement: 09/07/2024

**आदेश/ORDER**

**PER NARENDRA KUMAR BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dt. 29/12/2023 by NFAC, Delhi pertaining to Assessment Year 2012-13.

2. The sum and substance of the grievance of the assessee is that both the lower authorities have decided the issues *ex-parte*.

3. Having heard rival submissions, we have carefully perused the orders of the authorities below. When the Bench pointed out that both the AO and the Id. CIT(A) have given sufficient opportunity then how it can be said that no proper opportunity was given, to which the Id. Counsel for the assessee replied that at the assessment stage, Shri K G Vora, expired and the new committee did not respond to the

assessment proceedings and at the appellate stage, the Chartered Accountant representing the assessee expired and the appellate proceedings also went unattended.

4. Considering the above facts, we are of the considered view that no prejudice will be cause to the revenue if one more opportunity is given to the assessee. Therefore, in the interest of justice and fairplay, we deem it fit to restore the entire issues to the file of the AO. The AO is directed to decide the issue afresh after affording reasonable and adequate opportunity to the assessee and the assessee directed to take this opportunity to present its case properly.

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

**Order pronounced in the Court on 9<sup>th</sup> July, 2024 at Mumbai.**

*Sd/-*

**(RAHUL CHAUDHARY)**  
**JUDICIAL MEMBER**

*Sd/-*

**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

Kolkata, Dated 09/07/2024

*SP S/P*

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

1. □ पीलार्थी / 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**