

| 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. 1657/Mum/2024
Assessment Year: 2018-19

Shri Rugnath Khodidas Panchal B-409, Gokul N.M. Joshi Marg Byculla Mumbai - 400013 [PAN: AINPP2924P]	Vs	Income Tax Officer -31(1)(1)
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	None
Revenue by :	Shri R.R. Makwana, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 11/07/2024
घोषणा की तारीख /Date of Pronouncement: 11/07/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order dt. 10/01/2024, by NFAC, Delhi, pertaining to Assessment Year 2018-19.

2. A perusal of the order of the Id. CIT(A) shows that the appeal has been dismissed *in limine*. We find that the Id. CIT(A) has issued notices through ITBA Portal which, in our opinion, is not a proper way to serve the notice. At least the Id. CIT(A) should have served a notice through the registered e-mail id and even otherwise, ought to have decided the appeal on merits of the case. Therefore, in the interest of justice and fair play, we deem it proper to restore the appeal to the file of the Id. CIT(A) with a direction to decide the appeal on merits of the

case after properly serving notice and affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Court on 11th July, 2024 at Mumbai.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 11/07/2024

SR SR

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

1. □ पीलार्डी / 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