

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**ITA No.1825/Mum/2024  
Assessment Year: 2012-13**

Shakti Forwarders Private Limited 47A 47A, Sindhi Society Little Malbar Hill, Chembur, Maharashtra-400071. <b>PAN: AALCS 3962 R</b> (Appellant)	Vs.	ITO 14(3)(1), Mumbai  (Respondent)
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**Present for:**

Assessee by : Shri Viraj Mehta  
Revenue by : Shri B. Laxmi Kanth, Sr. DR

Date of Hearing : 08.07.2024

Date of Pronouncement : 11.07.2024

**ORDER**

**PER AMARJIT SINGH, ACCOUNTANT MEMBER:**

This appeal of the assessee for the assessment year 2012-13 is directed against the order dated 29.03.2024 passed by the ld. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the ld. CIT(A)'].

2. Fact in brief is that return of income declaring total income of Rs. 45,42,500/- was filed on 28.09.2012. Subsequently, the case of the assessee was reopened u/s 147 of the Act by issuing of notice u/s 148 of the Act on 29.03.2019 on the basis of information received from the DDIT(Investigation), Unit-4(1), Mumbai that assessee had received certain sums from Global Telecom which had not been disclosed in the turnover of the assessee. The assessing officer stated that in the tax audit report, assessee had shown total turnover of Rs. 179.88 lacs, however, in the ledger of Global Telecom it was shown that payment of

Rs. 2,11,73,195/- was made to the assessee for custom clearance charges, agency commission and reimbursement of custom duty etc. The assessee claimed that the amount of Rs. 2,11,73,195/- was total of all custom clearing expenses (reimbursements) and its commission income. However, the AO has not agreed with the submission of the assessee on the ground that assessee had only shown total turnover of Rs. 180 lacs which was less than the amount it had received from Global Telecom itself. The Global Telecom has also not given any response to the notice issued u/s 133(6) of the Act by the assessing officer. Therefore, the assessing officer was of the view that genuineness of the transaction made by the assessee with the party M/s. Global Telecom has remained unproved. Therefore, the amount of Rs. 2,11,73,195/- was treated as unexplained cash credit in the hands of the assessee and added back to the total income u/s 68 of the Act.

3. The assessee filed appeal before the ld. CIT(A). The ld. CIT(A) has dismissed the appeal of the assessee for non-prosecution since the assessee has not made any compliance to the two notices issued during the course of appellate proceedings.

4. Heard both the sides and perused the material on record without reiterating the fact as discussed supra in this order, the assessing officer has completed assessment u/s 143(3) r.w.s. 147 of the Act by treating the amount of Rs. 2,11,73,195/- received from M/s. Global Telecom as unexplained cash credit due to not reconciliation with the total turnover shown by the assessee. The ld. CIT(A) has dismissed the appeal of the assessee ex-parte on the ground that assessee failed to make compliance to the notices of hearing issued at the time of appellate proceedings without adjudicating the same on merit.

5. On perusal of the order of the ld. CIT(A), it is noticed that ld. CIT(A) has issued only two notices to the assessee on 07.03.2023 and

18.01.2024 respectively. We have perused the copy of Form 35 filed by the assessee before the ld. CIT(A) and found that in the Form 35, assessee has given the e-mail address as [pradipdoshi\\_co@yahoo.com](mailto:pradipdoshi_co@yahoo.com). The ld. Counsel submitted that no compliance was made to the two notices issued by the ld. CIT(A) as the given e-mail ID was not active. The ld. Counsel referred the new e-mail ID as provided in Form 36 filed by the assessee.

6. In Form 36 filed before us, the assessee has given the new e-mail ID as [shaktifwd@gmail.com](mailto:shaktifwd@gmail.com). The ld. CIT(A) is requested to take on record the new e-mail provided by the assessee for the purpose of making communication relating to appellate proceedings. In the light of the above facts and circumstances in order to decide the issue in appeal on merit, we restore this case to the file of ld. CIT(A) for deciding afresh as contemplate u/s 250(6) of the Act after affording opportunity of hearing to the assessee. The assessee is also directed to make compliance without any failure. Therefore, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 11.07.2024.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 11.07.2024  
Biswajit, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The CIT (A)
5. The DR

//True Copy//

By Order

Assistant Registrar  
ITAT, Mumbai Benches, Mumbai