

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH MUMBAI
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

ITA No.2035/MUM/2024
Assessment Year: 2017-18

Ravindra Shikshan Prasarak Mandal, 5/8, Martik Sadan Saverkar road, Opp Gopal Nagar, Dombivli, Thane, Maharashtra - 421201 (PAN : AABTR2696A)	Vs.	Income Tax Officer (Exemption), Thane
(Appellant)		(Respondent)

Present for:

Assessee : Shri C.V. Deshpande, CA
Revenue : Smt. Mahita Nair, Sr. DR

Date of Hearing : 10.07.2024
Date of Pronouncement : 19.07.2024

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, vide order no. ITBA/NFAC/S/250/2023-24/1061332774(1), dated 22.02.2024 passed against the assessment order by Income Tax Officer, Exemption Ward, Thane, u/s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”), dated 23.12.2019 for Assessment Year 2017-18.

2. In ground no.1, assessee has contested that *ex parte* order has been passed by the ld. CIT(A) without deciding the issue on merit by not

affording reasonable opportunity of being heard which is violative of principle of natural justice. In this context, order of ld. CIT(A) was perused. In para 5 of the said order, we take note of the fact of notices issued by the ld. CIT(A) while disposing the first appeal of the assessee. We note that only two notices were issued, first on 29.01.2021 and the second on 12.12.2023 which according to him remained non-complied. Ld. CIT(A) thus, observed in para 8.2 that assessee was provided sufficient opportunities to submit the details and documents but did not bother to submit any details. According to him, since no documentary evidence were furnished, he did not find any merit to contravert the findings of the ld. Assessing Officer and thus additions made by the ld. Assessing Officer were upheld and the appeal of the assessee was dismissed.

3. In this respect, ld. Counsel for the assessee before us, furnished the evidence of assessee seeking adjournment which was filed on 05.12.2023 and the adjournment was sought up to 28.12.2023 by giving the reason that counsel of the assessee is out of station. Without considering this adjournment request, ld. CIT(A) noted non-compliance of the assessee for the notice issued by him dated 12.12.2023. Without issuing any further notice, the appeal was disposed off vide order dated 22.02.2024.

4. From the perusal of the assessment order which has been reproduced *in toto* in the first appellate order, we note that assessee had made its submissions on the various issues raised by the ld. Assessing Officer though the view taken was adverse. Ld. CIT(A) did not pay any heed to such submissions which were on record, while dismissing the appeal of the assessee *ex parte*. Accordingly, in the interest of justice and fair play, we find it appropriate to remit the matter back to the file

of Id. Assessing Officer for *denovo* assessment on the issues for which assessment was completed, since remitting the matter to the Id. CIT(A) would only lead to multiplicity of proceedings for want of remand report from the Id. Assessing Officer. We also direct the assessee to be diligent and comply with all the hearings without any fail for its expeditious disposal. Adjournment should not be sought unless there is a compelling reason for the same. Accordingly, appeal of the assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 19 July, 2024

Sd/-
(Satbeer Singh Godara)
Judicial Member

Sd/-
(Girish Agrawal)
Accountant Member

Dated: 19 July, 2024

MP, Sr.P.S.

Copy to :

- 1 The Appellant
- 2 The Respondent
- 3 DR, ITAT, Mumbai
- 4 Guard File
- 5 CIT

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai