

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL  
MEMBER

AND

SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

ITA.Nos.2061 & 2057/Mum./2024  
Assessment Years 2018-2019 & 2019-2020

Shri Manisha Hemant More, 1 <sup>st</sup> Floor, 203, Rvi Raj Apartment, Khadakpada Circle, Near Wayale Nagar, Kalyan West, Thane – 421 301. Maharashtra. PAN AHKPM8129P	vs.	The ACIT, Central Circle-3, Ashar I T Park, THANE. Maharashtra. PIN – 400 604.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Smt. Mahita Nair, Sr. DR

Date of Hearing :	11.07.2024
Date of Pronouncement :	22.07.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

These assessee's twin appeals ITA.Nos.2061 & 2057/  
Mum./2024, for assessment years 2018-2019 & 2019-2020,  
arise against the learned CIT(A), Pune-11, Pune's as many  
DIN & Order nos.ITBA/APL/S/250/2023-24/1061191555(1)

and 1061191824(1), both dated 20.02.2024 in proceedings u/s.270A and 144 of the Income Tax Act, 1961 (in short “the Act”); assessment year-wise; respectively.

Case called twice. None appears at assessee’s behest. He is accordingly proceeded ex-parte.

2. The learned DR vehemently argued during the course of hearing that the CIT(A), Pune-11, Pune has rightly rejected the assessee’s quantum penalty appeal for the former assessment year 2018-2019, instituted on 08.06.2022 against the order dated 16.03.2022 and quantum appeal for the latter assessment year 2019-2020 instituted on 15.06.2022 against the assessment order dated 10.02.2021; respectively for want of any reasonable cause explaining the delay therein. Mrs. Nayar sought to buttress the point that the assessee had also not paid the corresponding advance tax and other statutory liabilities as well which could entitle her to file both these appeals before the tribunal in light of sec.249(4)(b) of the Act.

3. We have given our thoughtful consideration to the assessee's pleadings and Revenue's foregoing vehement contentions. We find no merit in Revenue's arguments since the learned CIT(A)'s common order(s) under challenge is not only ex-parte but also refused to condone the corresponding delay(s) therein. Hon'ble apex court's landmark decision in Collector, Land Acquisition vs. MST. Katiji [1987] 167 ITR 471 (SC) that all such technical aspects must make way for the cause of substantial justice. We thus treat it as a fit instance to restore these assessee's twin appeals back to the CIT(A) for his afresh, appropriate adjudication, preferably within three effective opportunities of hearing to the assessee, subject to the rider that it is the sole risk and responsibility of the assessee to plead and prove her case with all relevant documents in consequential proceedings. Ordered accordingly.

4. These assessee's twin appeals ITA.Nos. 2061 and 2057/MUM/2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 22.07.2024

Sd/-  
[GIRISH AGRAWAL]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Mumbai, Dated 22<sup>nd</sup> July, 2024

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "D" Bench, Mumbai.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Mumbai Benches,  
Mumbai.