

| आयकर अपीलिय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI RAJ KUMAR CHAUHAN, HON'BLE JUDICIAL MEMBER

I.T.A. No. 2789/Mum/2024
Assessment Year: 2015-16

M/s. Peddar Realty Limited JSW Centre Bandra Kurla Complex, Bandra(E) Mumbai - 400051 [PAN: AADCP1198A]	Vs	Deputy Commissioner of Income Tax, Central Circle - 3(2), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Ms. Vinita Shah, A/R
Revenue by :	Shri Akshay Tapadiya, D/R

सुनवाई की तारीख/Date of Hearing : 22/07/2024
घोषणा की तारीख /Date of Pronouncement: 22/07/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the NFAC, Delhi dt. 21/03/2024, pertaining to AY 2015-16.

2. The sum and substance of the grievance of the assessee is that, the ld. CIT(A) erred in passing the *ex-parte* order thereby confirming the assessment of addition of Rs.1,72,12,684/-.

3. Having heard the rival submissions, we have carefully perused the order of the NFAC. Though there is a mention of the issuance of notice but whether the notices have been served, is not emanating from the order. Therefore, in the interest of justice, we deem it fit to restore the appeal to the file of the ld. CIT(A) with a direction to serve a proper

notice and decide the issue afresh after affording a reasonable and adequate opportunity of being heard.

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

Order pronounced in the Court on 22nd July, 2024 at Mumbai.

Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 22/07/2024

**S.S.P.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / 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