

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER

ITA.Nos.2416 & 2415/Mum./2024
Assessment Years 2013-2014

St. Joseph Cooperative Credit Society Limited, GRD / 1 st Floor, Krupa Apartment, Tarbhats Agar Shet Road, Dhovli, Vasai – Mumbai - 401 207 Maharashtra. PAN AABAS0565Q	vs.	The Income Tax Officer, Ward-4(4), Qureshi Mansion, Gokhale Road, Thane - 400 602. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Dr. Kishor Dhul, CIT-DR

Date of Hearing :	25.07.2024
Date of Pronouncement :	26.07.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

These assessee's twin appeals for assessment year 2013-2014 arise against the order of the CIT(A)-National Faceless Appeal Centre, Delhi's DIN & order no.ITBA/NFAC/S/250/2023-24/1063086458(1) and 1063086747(1), both dated 21.03.2024, in proceedings u/s.147 r.w.s.144

and sec.271(1)(c) of the Income Tax Act, 1961 (in short “the Act”).

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

2. It emerges during the course of hearing that the learned CIT(A)-NFAC’s order in assessee’s former appeal ITA.No.2416/MUM./2024 has passed ex-parte and that too without framing points for determination followed by a detailed adjudication thereof. Faced with the situation, we deem it appropriate in the larger interest of justice to restore the assessee’s instant appeal back to the CIT(A)-NFAC for it’s afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer’s onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

3. Same order to follow in assessee’s penalty appeal ITA.No.2415/MUM./2024 for the assessment year 2013-2014 being consequential in nature. Ordered accordingly.

4. These assessee's twin appeals ITA.Nos.2416 & 2415/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 26.07.2024

Sd/-
[OMKARESHWAR CHIDARA]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Mumbai, Dated 26th July, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

Assistant Registrar, ITAT, Mumbai Benches,
Mumbai.