

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

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

I.T.A. No. 1798/Mum/2024
Assessment Year: 2013-14

Suhas Pandurang Mohite Viratham, Safala Palghar Maharashtra - 401102 [PAN: BMTPM7302M]	Vs	Income Tax Officer, Ward-1, Palghar
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Hardik Vora (Virtually Appeared)
Revenue by :	Shri Sunil K. Agwane, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 25/07/2024
घोषणा की तारीख /Date of Pronouncement: 25/07/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the National Faceless Appeal Centre, Delhi, dt. 09/02/2024, pertaining to AY 2013-14.

2. This appeal is barred by limitation. We have considered the reasons given for delay in filing of the appeal in the affidavit. We find that the assessee was prevented by sufficient cause. Therefore the delay is condoned.

3. The sum and substance of the grievance of the assessee is that the ld. CIT(A) erred in dismissing the appeal *in limine* on facts which pertain to some other assessee.

4. We have carefully perused the order of the NFAC. We find that the NFAC has dismissed the appeal *in limine* but at the same time we

find that the facts discussed in the order do not pertain to the assessee but it appears that they pertain to some other assessee. Therefore, in the interest of justice we restore this appeal to the file of the NFAC/CIT(A) with a direction to decide the appeal afresh after affording reasonable opportunity of being heard to the assessee by way of proper serving of notice through e-mail.

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

Order pronounced in the Court on 25th July, 2024 at Mumbai.

Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 25/07/2024

R.K.C.

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