

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

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI SUNIL KUMAR SINGH (JUDICIAL MEMBER)**

**ITA Nos. 2892/MUM/2024 & 2708/MUM/2023
Assessment Year: 2010-11**

R A Shah and Co.
Office No. 114, Regal Diamond
Centre, Sopariwala Estate, Opp.
Roxy Cinema, Opera House,
Charni Road,
Mumbai-400004.
PAN NO. AAAGR 1599 R
Appellant

Vs. Commissioner of Income-tax
(Appeals) NFAC, Delhi ACIT
Circle 19(3),
Piramal Chamber,
Mumbai.
Respondent

Assessee by : Mr. Ajay Singh
Revenue by : Ms. Mahita Nair, Sr. DR

Date of Hearing : 29/07/2024
Date of pronouncement : 31/07/2024

ORDER

PER OM PRAKASH KANT, AM

These appeals by the assessee are directed against two separate orders both dated 15.05.2023 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)’] u/s 250 of the Income-tax Act 1961 (in short ‘the Act’) for assessment year 2010-11 arising



from quantum assessment proceedings and penalty proceedings respectively.

2. At the outset, the Ld. counsel for the assessee submitted that the Ld. CIT(A) has passed impugned order ex-parte qua the assessee without taking into consideration submission of the assessee. Accordingly, he submitted that the appeals in dispute may be set aside and matter may be restored back to the file of the Ld. CIT(A) for deciding afresh.

3. The Ld. Departmental Representative (DR) on the other hand relied on the order of the lower authorities.

4. We have heard rival submission of the parties and perused the relevant material on record. From the impugned order of the Ld. CIT(A), we find that no response has been filed by the assessee against various notices issued by him. Before us, the Ld. counsel for the assessee submitted that notices were issued on old e-mail ID and therefore, the assessee could not respond to the notices. The Ld. counsel for the assessee given undertaking on behalf of the assessee that in case the matter is restored back, then assessee should comply all the notices issued. In the facts and circumstances of the case and in the interest of substantial justice and let the matter may be decided on merit, we set the order of the Ld. CIT(A) and restore the matter back to him for deciding both the appeal related to quantum proceedings as well as penalty



proceedings for deciding afresh after taking into consideration submission of the assessee. The grounds raised in both the appeals are accordingly allowed for statistical purposes.

5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court.

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 31/07/2024
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,
(Assistant Registrar)
ITAT, Mumbai