

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

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA No. 3335/Mum/2024
Assessment Year 2012-13

Ladulal Harakchand Kanther, F.No. 304, Plot No. 53, Mangal Tower, Sector-17, Vashi, Navi Mumbai PAN : AFAPK2122G (Appellant)	vs.	Income Tax Officer, Ward-28(2)(1), Aayakar Bhavan, M.K.Road, Church Gate, Mumbai. (Respondent)
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For Assessee :	NONE
For Revenue :	Shri Manoj Kumar Sinha, Sr.DR

Date of Hearing :	13-08-2024
Date of Pronouncement :	13-08-2024

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order dt. 06-05-2024 passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and it relates to AY. 2012-13.

2. None appeared on behalf of the assessee. We noticed that the Ld.CIT(A) was constrained to pass the order *ex-parte*, since the assessee did not respond to the notices issued by him. Accordingly, we prefer to dispose of this appeal *ex-parte* without the presence of the assessee.

3. The Ld.DR submitted that the assessee did not appear before the AO also and hence he was also constrained to pass the order to the best of his judgement u/s. 144 of the Income Tax Act, 1961 ('the Act').

4. However, we noticed that the Ld.CIT(A) has not adjudicated the issue on merits. Hence, in the interest of natural justice, we restore all the issues before us to the file of the Ld.CIT(A) for adjudicating them on merits. Since the assessee was non-cooperative before both the tax authorities, we are of the view that the assessee should be imposed a cost in order to make him understand the importance of income tax proceedings. Accordingly, we impose a cost of Rs.2000/- (Rupees Two thousand) upon the assessee which shall be paid to the credit of the Income Tax Department as 'Other Fees' within two months from the date of receipt of this order.

5. Subject to payment of the above cost, which shall be verified by the Ld.CIT(A), all the issues are restored to the file of the Ld.CIT(A) for adjudicating them on merits. We also direct the assessee to fully cooperate with the Ld.CIT(A) for expeditious disposal of the appeal.

6. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 13th August, 2024

Sd/-
[ANIKESH BANERJEE]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 13-08-2024

TNMM

Copy to :

1.	The Appellant
2.	The Respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "A" Bench, Mumbai.
5.	Guard File.

//By Order//

//True Copy //

Dy./Asst. Registrar,
ITAT, Mumbai