

IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH MUMBAI

**BEFORE MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No. 4251/MUM/2023
Assessment Year: 2020-21**

Zensar Technologies Ltd., Magnet House, 2 nd floor, N.M. Marg, Ballard Estate, Mumbai – 400 001 (PAN : AAACF0742K)	Vs.	Deputy Commissioner of Income Tax – 2(3)(1), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee : Shri Nitesh Joshi, Counsel
Shri Ninad Patade
Revenue : Shri Shambhu Yadav, Sr. AR

Date of Hearing : 19.08.2024
Date of Pronouncement : 20.08.2024

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi vide order no. ITBA/NFAC/S/250/2023-24/1056743374(1), dated 04.10.2023 passed against the assessment order by National e-Assessment Centre, u/s. 143(3) r.w.s. 144B of the Income-tax Act (hereinafter referred to as the “Act”), dated 21.09.2022 for Assessment Year 2020-21.

2. In ground no.1, point 1, raised by the assessee in the present appeal, it is contested that ld. CIT(A) has erred in perfunctorily dismissing the appeal *ex-parte* without properly adjudicating the issues on the merit. In this respect, ld. Counsel for the assessee at the outset prayed for the restoration of the matter back to the file of ld. CIT(A) for *denovo* meritorious adjudication on the grounds raised by the assessee, at the first appellate stage.

3. We perused the order of ld. CIT(A), to take note of the fact in para-4 about opportunities given to the assessee to file the submissions. Ld. CIT(A) has noted that assessee did not comply with the notices and no submission in support of the grounds of appeal. Accordingly, he held that ld. Assessing Officer has rightly assessed the income at Rs.1,79,40,83,573/-. In order to substantiate and corroborate the reasons for non-appearance at the first appellate stage, assessee placed on record an affidavit by the Sr. Manager, Tax, explaining the reasons for the same.

3.1. Nothing objectionable came from ld. Sr. DR on confrontation of the submission made by the ld. Counsel.

4. Considering the facts recorded and the submissions made before us, we find it appropriate to remit the matter back to the file of ld. CIT(A) for *denovo* meritorious adjudication on the grounds taken by the assessee at the first appellate stage. We direct the assessee to be diligent and cooperative in attending the hearings and make its submissions for expeditious and effective disposal of the appeal. It should not seek adjournments unless warranted by compelling

reasons. Accordingly, appeal of the assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 20 August, 2024

Sd/-
(Kavitha Rajagopal)
Judicial Member

Sd/-
(Girish Agrawal)
Accountant Member

Dated: 20 August, 2024

MP, Sr.P.S.

Copy to :

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

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai