

IN THE INCOME TAX APPELLATE TRIBUNAL “F” BENCH MUMBAI

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No. 2973/MUM/2024
Assessment Year: 2015-16**

Uttari Bharat Sabha Station Road, Bhandup West, Mumbai – 400078 (PAN : AAATU0553G)	Vs.	Income Tax Officer (E)-2(4), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee : Shri M. Subramaniam, Advocate
Revenue : Shri Ankush Kapoor, CIT, DR

Date of Hearing : 22.07.2024
Date of Pronouncement : 21.08.2024

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/250/2023-24/1063676084(1), dated 30.03.2024 passed against the assessment order by Income Tax Officer, Exemptions-2(4), Mumbai, u/s. 143(3) of the Income-tax Act (hereinafter referred to as the “Act”), dated 14.12.2017 for Assessment Year 2015-16.

2. Grounds taken by the assessee are reproduced as under:

“Ground of Appeal No 1 :-

CIT Appeals erred in passing Ex-parte Order and upheld assessment order u/s 143(3)

Grounds of Appeal No 2 :-

The Assessing officer erred in disallowance of Rs 82,42,050/- from Gross Total Income for money invested in forms specified under section 11(5) for compliance of provision of section 11(2) of IT Act.

Grounds of Appeal No 3 :-

The Assessing officer erred in disallowing Picnic Expenses of Rs 10,21,183/- from Gross Total Income as application of Income under section 11(1) of IT Act.”

3. In ground no.1 raised by the assessee in the present appeal, it is contested that ld. CIT(A) has erred in passing *ex-parte* order and upheld assessment order passed by the ld. Assessing Officer. 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.

4. 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 were furnished. Accordingly, he held that ld. Assessing Officer has rightly assessed the income at Rs.90,52,680/-. Assessee has furnished an undertaking giving an assurance that if the matter is remitted back to the file of ld. CIT(A), all the efforts shall be made to comply with the notices of the hearing fixed.

4.1. Nothing objectionable came from ld. CIT, DR on confrontation of the submission made by the ld. Counsel.

5. 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.

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

Order is pronounced in the open court on 21 August, 2024

Sd/-
(Amit Shukla)
Judicial Member

Sd/-
(Girish Agrawal)
Accountant Member

Dated: 21 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