

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER

I.T.A. No. 3480/Mum/2024
Assessment Year: 2018-19

Rakesh Chandru Vanjani 108, Sea Flama B-Wing, Dosti Flamingos T.J. Road, Near Sewri Naka Sewri-West Mumbai - 400015 [PAN: AACPV1436H]	Vs	National e-Assessment Centre, Delhi
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Pavan Ved, A/R (appeared in Hybrid mode)
Revenue by :	Smt. Sanyogita Nagpal, CIT, D/R

सुनवाई की तारीख/**Date of Hearing** : 21/08/2024
घोषणा की तारीख/**Date of Pronouncement** : 23/08/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM :

This appeal by the assessee is preferred against the order dated 06/06/2024, passed by NFAC Delhi [in short 'ld. CIT(A)'], pertaining to AY 2018-19.

2. The sum and substance of the grievance of the assessee is that, the ld. CIT(A) dismissed the appeal *ex-parte*.

3. Having heard the rival contentions, we have carefully perused the orders of the authorities below. We find that due to the medical condition of the mother of the assessee, the appellate proceedings could not be attended. Therefore, in the interests of justice and fair-play, we deem it fit to restore the issues to the file of the ld. CIT(A). The ld. CIT(A)

is directed to decide the issue afresh on merits of the case, after affording reasonable and adequate opportunity of being heard to the assessee.

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

Order pronounced in the Court on 23rd August, 2024 at Mumbai.

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 23/08/2024

Sd/-

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