

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"E" BENCH, MUMBAI**

**SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.3300/MUM/2024  
(Assessment Year: 2012-13)**

**Kinjal Exports**

21-22<sup>nd</sup> Floor.Suraj Apartment,  
71, Bhulabhai Desai Road,  
Mumbai-400026.

[PAN: AAJFK9025A]

..... **Appellant**

Vs

**Income Tax Officer,**

Ward 19(2)(2), Piramal Chambers,  
Lalbaug, Mumbai-400012.

..... **Respondent**

**Appearance**

For the Appellant/Assessee : Shri Sanjay Pawaskar  
For the Respondent/Department : Shri P.D. Chougule

**Date**

Conclusion of hearing : 12.08.2024  
Pronouncement of order : 28.08.2024

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**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. By way of the present appeal the Assessee has challenged the order, dated 26/04/2024, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'the **CIT(A)**'] for the Assessment Year 20112-13.
2. When the appeal was taken for hearing, none was present on behalf of the Appellant. On perusal of impugned order, dated 26/04/2024, passed by the CIT(A) under Section 250 of the Act we find that the CIT(A) has not adjudicated the appeal of the Appellant on merits. As per provisions contained in Section 250 of

the Act, whether an assessee appears before the CIT(A) or not, it is the statutory obligation of the CIT(A) to dispose of an appeal on merits. Section 250(6) of the Act lays down that the order passed by the CIT(A) shall be in writing, state the points for determination; and the decision thereon; along with the reason for the decision. [*Marvel Industries Limited Vs. Deputy Commissioner of Income Tax, Circle 2(2)(2), Mumbai, dated 19/07/2022, ITA No. 779/Mum/2022*]. The scheme of Section 250 of the Act does not visualize any situation in which an appeal can be summarily dismissed by the CIT(A). In the present case the CIT(A) has dismissed the appeal observing that the appellant does not wish want to press any of the grounds of appeal since the appellant has failed to file submissions/supporting documents before the CIT(A). Therefore, given the facts of the present case, the order, dated 26/04/2024, passed by the CIT(A) is set aside and the appeal is restored back to the file of CIT(A) for denovo adjudication as per law. The appellant is directed to pursue the appeal diligently and not to seek adjournments unnecessarily. It is clarified that in case the appellant fails to enter appearance and file submission/documents before the CIT(A), the CIT(A) would be at liberty to decide the appeal on merits based upon the material on record.

3. In result, in terms of paragraph 2 above, the present appeal is allowed for statistical purposes.

Order pronounced on 28.08.2024.

**Sd/-**  
**( Prashant Maharishi)**  
**Accountant Member**

**Sd/-**  
**(Rahul Chaudhary)**  
**Judicial Member**

मुंबई Mumbai; दिनांक Dated : 28.08.2024  
Patil, Sr.P.S.

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
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आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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