

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

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

I.T.A. No. 1237/Mum/2024
Assessment Year: 2015-16

Ashraf Abdul Gani Khan House No. 97, 1 st Floor, Kalina Village, Old CST Road, Kalina Santacruz East, Mumbai [PAN: AMDPK8623N]	Vs	Ward-42(2)(1), Mumbai
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Assessee by :	None
Revenue by :	Shri R. R. Makwana, Sr. DR

सुनवाई की तारीख/Date of Hearing : 02/09/2024
घोषणा की तारीख /Date of Pronouncement: 02/09/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of Id. National Faceless Appeal Centre (NFAC), Delhi, dt. 18.01.2024 pertaining to Assessment Year 2015-16.

2. The sum and substance of the grievance of the assessee is that the Id. CIT(A) erred in confirming the assessment by an ex parte order dismissing the appeal in lamini.

3. None appeared on behalf of the assessee in spite of notice. We decide to proceed ex parte.

4. On perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has dismissed the appeal of the assessee drawing support from the

decision of the Delhi Bench in the case of CIT Vs. Multiplan India (P.) Ltd. 38 ITD 320. We are of the considered view that the ld. CIT(A) ought to have considered the grievance of the assessee considering the merits of the case, therefore, in the interest of justice and fairplay we restore the appeal of the assessee to the file of the ld. CIT(A) with a direction to decided afresh on merits of the case after affording reasonable and adequate opportunity of being heard to the assessee.

Order pronounced in the Court on 2nd September, 2024 at Mumbai.

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 02/09/2024
**AK NEDT, Sr. PS*

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