

| आयकरअपीलीयअधिकरणन्यायपीठ,मुंबई|
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

I.T.A. No.3872/Mum/2024
(Assessment Year:2011-12)
I.T.A. No.3873/Mum/2024
(Assessment Year:2011-12)
I.T.A. No.3875/Mum/2024
(Assessment Year:2010-11)
I.T.A. No.3876/Mum/2024
(Assessment Year:2010-11)
I.T.A. No.3877/Mum/2024
(Assessment Year:2009-10)
&
I.T.A. No.3881/Mum/2024
(Assessment Year:2009-10)

Bharat Hirachand Jain, Thane R.No.302, Hindustan Apt, Teli Galli Tembhi Naka Maharashtra-400 601 [PAN: AKPPJ6743C]	Vs	ITO Ward 1(1), Thane Room No.23, 6 th Floor, Ashar IT Park, Road No.16Z, Wagle Industrial Estate, Maharashtra-400 604
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri. Pritpal Singh
Revenue by :	Shri S. Srinivasu, CIT DR a/w. Shri Ashok Kumar Ambastha, Sr. DR

सुनवाई की तारीख/Date of Hearing : 09.09.2024
घोषणा की तारीख /Date of Pronouncement: 11.09.2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM

ITA Nos.3881/Mum/2024, 3876/Mum/2024 & 3873/Mum/2024 by the assessee preferred against separate orders of NFAC, Delhi pertaining to Assessment Years 2009-10, 2010-11 and 2011-12.

2. ITA Nos. 3877/Mum/2024, 3875/Mum/2024 and 3872/Mum/2024 are three separate appeals by the assessee preferred against three separate orders of NFAC, Delhi relating to levy of penalty in respect of the quantum addition pertaining to Assessment Years 2009-10, 2010-11 and 2011-12.

3. The captioned appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.

4. The underline facts in the issues are identical where all the appeals were dismissed by the NFAC in limine without going into the merits of the case for non-appearance.

5. We have carefully perused the impugned orders of NFAC. We are of the considered view that even if the assessee chose not to appear

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before the appellate authority, the appellate authority ought to have decided the appeal on merits of the case.

6. In the interest of justice and fair play we deem it fit to restore the captioned appeals to the files of the CIT(A) with a direction to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to attend the appellate proceedings and present his case.

7. Appeals are allowed for statistical purposes.

Order pronounced in the Court on 11th September, 2024 at Mumbai.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Mumbai, Dated: 11 /09/2024
Karuna, Sr. Ps.

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

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. विभागीयप्रतिनिधि , आयकरअपीलीयअधिकरण, मुंबई/DR,ITAT, Mumbai,
6. गार्ड फाई/Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai