

IN THE INCOME TAX APPELLATE TRIBUNAL

Mumbai "I" Bench, Mumbai.

**Before Smt. Beena Pillai, Judicial Member,
&
Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. No. 3866/Mum/2024

(A.Y. 2015-16)

Doha Bank QSC, Corniche Street West Bay, P.O. Box – 3818999999, Foreign Qatar PAN : AACCD6056E	Vs.	The Deputy Commissioner of Income Tax (International Taxation) - 2(1)(2), Mumbai
(Appellant)		(Respondent)

Assessee by	Shri Niraj Sheth, AR
Department by	Shri Mahesh Pamnani, (Sr. DR)
Date of Hearing	11.09.2024
Date of Pronouncement	12.09.2024

ORDER

PER SMT. BEENA PILLAI, JM :

The present appeal arises out of the order dated 07.07.2024 passed by Ld. CIT(A), Mumbai for A.Y. 2015-16.

2. At the outset, the Ld. AR submitted that, the notices issued by the Ld. CIT(A) dated 28.11.2023, 13.02.2024, 05.03.2024, 21.03.2024 and 10.05.2024 was issued to the following e-mail addresses, viz., asundarraman@dohabank.co.in and

vgolyan@dohabank.co.in. It is submitted that the above two email addresses belongs to employees of the assessee who left assessee's organization on 06.09.2022, due to which non-compliance occurred. The Ld. AR submitted that the assessee was therefore unable to make any representations before the Ld. CIT(A) as it was unaware about the notices having issued. The Ld. CIT(A) thus passed an *ex-parte* order.

2.1. The Ld. AR prayed for an opportunity of being heard before the Ld. CIT(A), and permission to file requisite details in respect of issue contested.

2.2 The Ld. DR though supported the order of the Ld. CIT(A) and could not controvert the submissions of the Ld. AR that, the order of the CIT(A) is passed without considering the merits of the case.

We have perused the submissions advanced by both the sides in the light of the records placed before us.

3. It is noted that, proper opportunity of being heard has not been received by the assessee, due to non receipt of the notices issued by the ld. CIT(A) to mail addresses belongs to the employees who left assessee before the notices were issued. Without standing on technicalities, in the interest of justice, we remit the appeal back to the Ld. CIT(A). The assessee is also given liberty to file necessary evidences and details on the alleged issues before the ld. CIT(A). The Ld. CIT(A) is directed to pass detailed order on merits, after considering the submissions/ documents/ evidences filed by the

assessee on the issues contested. Needless to say that proper opportunity of being heard must be granted to the assessee in accordance with law.

Accordingly, the grounds raised by the assessee stands partly allowed for statistical purposes.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 12.09.2024

Sd/-
[RATNESH NANDAN SAHAY]
ACCOUNTANT MEMBER

Sd/-
[BEENA PILLAI]
JUDICIAL MEMBER

MUMBAI, DATED: /09/2024

Prabhat