

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "C" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

ITA No. 4083/Mum/2023
Assessment Year 2010-11

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| Ojasvi Media Matrix Pvt. Ltd., GR-76, Harmony Commercial, C-Wing, New Motilal Nagar, Link Road, Goregaon (West), Mumbai PAN : AABCO1930D | vs. | The Income Tax Officer, Ward – 1(2)(4), Aayakar Bhavan, Maharshi Karve Road, New Marine Lines, Mumbai |
| (Appellant) | | (Respondent) |

Assessee by : Shri Tejveer Singh, Adv.
Revenue by : Shri Krishnakumar, Sr.DR

Date of Hearing : 19/09/2024
Date of Pronouncement : 19/09/2024

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order dt.09-11-2022 passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and it relates to AY. 2010-11.

2. At the outset, we notice that the Ld.CIT(A) was constrained to pass the order *ex-parte*, since the assessee did not appear before him. The Ld.AR submitted that the notices were issued by the Ld.CIT(A) in ITBA system and it was not communicated to the assessee by its representative. We also notice that the Ld. CIT(A) has not adjudicated the issues on merits. Accordingly, we are of the view that, in the interest

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of natural justice, the assessee may be provided with one more opportunity to present its case properly before the Ld. CIT(A). Accordingly, we set aside the order passed by the Ld. CIT(A) and restore all the issues to his file for adjudicating them on merits. We also direct the assessee to fully co-operate with the Ld. CIT(A) for expeditious disposal of this appeal.

3. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 19-09-2024

Sd/-

[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Mumbai,
Dated: 19-09-2024

TNMM

Sd/-

[B.R. BASKARAN]
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "C" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai