

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH
MUMBAI**

**BEFORE: SHRI PRASHANT MAHARISHI, ACCOUNTANT
MEMBER**

&

SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

**ITA No. 2520/MUM/2024
(Assessment Year : 2017-18)**

Oriental Rail Infrastructure Limited Survey No 49, Village Aghai Taluka Shahapur Dist Thane, 421301.	Vs.	Asst. Commissioner of Income Tax Circle 7(3)(1), Room no. 142G, 1 st Floor, Aayakar Bhavan, Maharshi Karve Road, Mumbai-400020.
PAN/GIR No. AAACO0190M		
(Appellant)	..	(Respondent)

Assessee by	Mr. Nishit Gandhi
Revenue by	Mr. Prasoon Kabra, CIT DR
Date of Hearing	10/09/2024
Date of Pronouncement	13/09/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 23.03.2024 passed in Appeal no. CIT(A) 13, Mumbai/10371/2019-20 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-

tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2017-18, wherein learned CIT(A) has dismissed assessee's appeal ex parte.

2. The brief facts related to the appeal state that the assessee company is engaged in the business of manufacturing of railways products. Assessee filed return of income on 06.11.2017 declaring total income of Rs. 12,11,87,880/-. The case was selected for scrutiny. Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon the assessee. Assessee filed details before the assessing officer. After considering the details filed by assessee, the total income was assessed at Rs. 13,96,38,490/-.
3. Aggrieved by the assessment order, assessee preferred an appeal before learned CIT(A), who dismissed assessee's first appeal in default of assessee.
4. Aggrieved by the impugned order passed by learned CIT(A), assessee has preferred this second appeal on the ground that ex parte impugned order has been passed in violation of the principles of natural justice and learned CIT(A) has erred in confirming the additions made by the learned assessing officer.
5. In response to the notice issued by the tribunal, learned DR appeared and participated in the proceedings.
6. We have perused the records and heard learned representatives for both the parties.
7. Learned representative for the assessee has, at the very outset informed that impugned order has been passed by learned CIT(A)

ex-parte in violation of the principles of natural justice. Prayed to set aside the impugned order.

8. Learned DR has submitted that assessee was provided sufficient opportunity of hearing by learned CIT(A) but for no avail. Learned DR has supported impugned order.
9. Considering the submissions made before us, we find that the learned CIT(A) has issued notices on various occasions. Appellant assessee did not comply notices and failed to appear before learned CIT(A). However, learned CIT(A), while dismissing the appeal ex-parte, has not discussed the merits of the case, whereas learned first appellate authority was expected to state the points for determination, the decision there on and the reasons for the decision as provided u/s. 250(6) of the Act. In such circumstances and in the interest of justice and fair play, we find it appropriate to remit the matter back to the file of learned CIT(A) for denovo adjudication on merit. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the first appellate authority for the expeditious and effective disposal of the appeal. Assessee should refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made clear that we have not made any observation on the merits of the case. The appeal is liable to be allowed accordingly.
10. In the result, the appeal is allowed in above terms. The impugned order dated 23.03.2024 is set aside. The appeal is

restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 13.09.2024.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Mumbai; Dated 13/09/2024
Anandi Nambi, *Steno*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai