

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "J (SMC)" BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER,
&
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA No. 2501/Mum/2024
(A.Y. 2014-15)

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| Anil Shriram Hinge 304, Abhiyanta CHS Plot No.64/A, Sector-21, Kharghar Road. PAN : ABUPH4539C | Vs. | Assistant Commissioner of Income Tax, Circle-13(1)(2), Mumbai |
| (Appellant) | | (Respondent) |

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|-----------------------|-------------------|
| Assessee by | Shri Nilesh Joshi |
| Department by | Shri Asif Karmali |
| Date of Hearing | 17.09.2024 |
| Date of Pronouncement | 23.09.2024 |

ORDER

PER SMT. BEENA PILLAI, JM :

The present appeal arises out of the order dated 24.01.2024 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ['CIT(A)' in short] for A.Y. 2014-15.

2. At the outset, the ld. AR submitted that the Ld. CIT(A) dismissed the appeal of the assessee for non-appearance without adjudicating the issue on merits.

2.1 The ld. AR submitted that the assessee did not receive any notice and therefore was unaware about the dates of hearing fixed by the Ld. CIT(A). He humbly prayed for one more opportunity to be granted.

2.2 On the contrary, the Ld. DR submitted that 5 notices were issued to the assessee, which was not adhered with. Therefore, the Ld. CIT(A) was right in dismissing the appeal for non- prosecution.

We have perused the submissions advanced by both the sides.

3. We note that Ld. CIT(A) issued 3 notices between 28/08/2018 and 30/07/2019. Another notice was issued during the Covid-19 period, and the last notice was issued on 04/03/2023, fixing the date of hearing on 13.03.2023. It is further noted that, e-mail address mentioned in Form 35 is different from e-mail address mentioned in Form 36. There is nothing on record to controvert the submission of assessee regarding service of notice.

3.1 Considering the fact that assessee had not received any notice, we deem it proper to remit this appeal before the Ld. CIT(A) to consider the issue on merit. The assessee is directed to furnish all relevant documents / evidences in support of his claim which shall be verified by the Ld. CIT(A) for calling of a remand report. Needless to say that proper opportunity of being heard shall be given to the assessee in accordance with law.

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

Order pronounced in the open court on 23.09.2024

Sd/-
[RATNESH NANDAN SAHAY]
ACCOUNTANT MEMBER

Sd/-
[BEENA PILLAI]
JUDICIAL MEMBER

MUMBAI, DATED: /09/2024
Prabhat