

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI**

**SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 1282/MUM/2024
(Assessment Year: 2010-11)**

Vishnu Janardhan Shirolkar Mahajan Wady Trust,

Vishnu Building, 12-D, Shenvi

Wadi, Khadilkar Road, Girgaon,

Mumbai - 400012

[PAN: AAATV0515B]

..... **Appellant**

Vs

Income Tax Officer (Exemption)-2(4)

503, 5th Floor, Piramal Chambers,

Lalbaug, Parel, Mumbai-400012.

..... **Respondent**

Appearance

For the Appellant/Assessee : Ms. Kinjal Bhuta

For the Respondent/Department : Shri R.R. Makwana

Date

Conclusion of hearing : 09.07.2024

Pronouncement of order : 27.09.2024

ORDER

Per Rahul Chaudhary, Judicial Member:

1. By way of the present appeal the Assessee has challenged the order dated 24/01/2024, passed by the National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as the '**CIT(A)**'] whereby the Ld. CIT(A) had dismissed the appeal preferred by the Assessee against the Assessment Order, dated 11/10/2017, passed by under Section 143(3) read with section 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the **Act**'). for the Assessment Year 2010-11.
2. During the appellate proceedings before the CIT(A), note of hearing, dated 07/01/2021, 26/02/2021 and 03/01/2024 were issued. However, the Appellant failed to comply with the aforesaid

notices. We note that first two notices were issued in January/February, 2021 while the last notice was issued after a gap of around 3 years in January 2024, fixing the date of hearing on 08/01/2024 and the order dismissing appeal was passed on 24/01/2024. In the facts and circumstances of the present case, we inclined to accept contentions of Learned Authorised Representative for the Appellant sufficient opportunity of being heard was not granted to the Appellant and therefore, another opportunity be granted to the Appellant to substantiate its claim before the CIT(A). We note that all the grounds raised by the Appellant have been dismissed by the CIT(A) on the ground that Appellant has failed to substantiate his claim during the course of appellate proceedings. Accordingly, keeping in view the overall facts and circumstances of the present case we set aside the Order, dated 24/01/2024, by the Learned CIT(A) and restore the appeal to the file of the CIT(A) with directions to decide the same afresh after granting the Appellant a reasonable opportunity of hearing. The Appellant is directed to file before the CIT(A) submissions/documents in support of its claim. It is clarified that in case the Appellant fails to enter appearance before the CIT(A) and/or fails to furnish relevant details/submissions, the CIT(A) would be at liberty to decide the grounds raised in appeal on merits on the basis of material already on record.

3. In terms of paragraph 2 above, the present Appeal is treated as allowed for statistical purpose.

Order pronounced on 27.09.2024.

Sd/-
(Narnedra Kumar Billaiya)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 27.09.2024
Y.S.Patil, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai