

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

**BEFORE: SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT  
MEMBER**

**&**

**SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 3632/MUM/2024  
(Assessment Year : 2017-18)**

Haresh Arjandas Bhatia B K No. 487/A, Room No. 12 Nehru Chowk, Ulhasnagar, 421002.	Vs.	ITO Ward2(2), 2 <sup>nd</sup> Floor, Rani Mansion, Murbad Road, Kalyan, Thane.
<b>PAN/GIR No. AEPPB6748H</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri. Sanket Joshi (Virtual Mode)
Revenue by	Smt R. M Brindha, Addl. JCIT (Virtual Mode)
<b>Date of Hearing</b>	<b>26/09/2024</b>
<b>Date of Pronouncement</b>	<b>01/10/2024</b>

**आदेश / O R D E R**

**PER SUNIL KUMAR SINGH (J.M):**

1. This appeal has been preferred against the impugned order dated 31.01.2024 passed in Appeal no. CIT(A), Thane-3/10273/2019-20 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 of the appeal states that assessee filed his return of income for the A.Y. 2017-18 on 03.08.2017, declaring total income of Rs. 3,03,520/-. The case was selected for scrutiny under CASS. Statutory notices u/s. 143(2) r/w 142(1) of the Act were issued and served upon the assessee. Assessee submitted required details through e-proceedings. After considering assessee's submissions, learned assessing officer added Rs. 13,54,500/- u/s. 69A of the Act, as the same was deposited in old currency during demonetization period.
3. Aggrieved by the assessment order dated 19.12.2019, assessee preferred first appeal before learned CIT(A), who dismissed assessee's appeal ex-parte.
4. Assessee has filed this second appeal on the ground that learned CIT(A) has erred in confirming the aforesaid addition ex-parte.
5. In response to the notice issued by the tribunal, learned DR appeared and participated in the hearing.
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). Learned DR has supported impugned order.
9. At the very outset, this appeal seems to have been filed by a delay of 107 days. In the interest of justice, the delay is condoned.

10. We notice that the assessee did not respond to the various notices issued for hearing for 20.01.2021, 14.07.2023, 26.07.2023 and 17.08.2023 by the first appellate authority. The irresponsible conduct of the appellant assessee compelled learned CIT(A) to pass ex-parte impugned order. On the other hand the impugned order lacks reasons. However, in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(A) for adjudication afresh on merits. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Assessee should refrain from seeking any adjournment but for compelling and unavoidable reasons to the satisfaction of the first appellate authority. 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 in respect of the merits of the case.

11. In the result, the appeal is allowed to the extent as noted hereinabove. Impugned order dated 31.01.2024 is thus set aside. The case is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 01.10.2024.

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Mumbai; Dated 01/10/2024  
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**