

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "K (SMC)" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
MS. KAVITHA RAJAGOPAL (JUDICIAL MEMBER)**

**ITA No. 4503/MUM/2024
Assessment Year: 2017-18**

Ansa J & K Industrial Premises
Co-operative Society Ltd.,
K-Building, Ground Floor
Sakivihar Road, Sakinaka,
Mumbai-400072.
PAN NO. AAAAA 9767 B
Appellant

ITO Ward 26(1)(1),
Room No. 303, (3rd Floor) Kautilya
Bhavan, C-41 to C-4, G Block, Bandra
Kurla Complex, Bandra (East),
Mumbai-400051.
Respondent

Assessee by : Mr. M. Subramanian
Revenue by : Mr. Tushar Mohite, Sr. DR

Date of Hearing : 16/10/2024
Date of pronouncement : 22/10/2024

ORDER

PER OM PRAKASH KANT, AM

This appeal has been preferred by the assessee against order dated 02.07.2024 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)'] for assessment year 2017-18, raising following grounds:

1. On the facts and in the circumstances of the case and in law, the proceedings initiated us 147 of the act is invalid and bad in law.



2. On the facts and in the circumstances of the case and in law, the notice issued u/s 148 of the act is invalid and bad in law.

3. On the facts and in the circumstances of the case and in law, the assessment order passed u/s 147 r.w.S. 144B of the act is invalid and bad in law.

4. On the facts and in the circumstances of the case and in law, the learned C.I.T. (A) erred in dismissing the appeal.

5. On the facts and in the circumstances of the case and in law, the learned C.I.T. (A) erred in dismissing the appeal and that too without even appreciating the facts and circumstances of the case fully and properly.

6. On the facts and in the circumstances of the case and in law, the learned C.I.T. (A) erred in dismissing the appeal and that with out dealing with the merits of the case.

2. At the outset, the Ld. counsel for the assessee submitted that this appeal has been decided by the Ld. CIT(A) *ex-parte* qua the assessee without deciding the issue on merit and therefore, this appeal might be set aside for deciding afresh.

3. We have heard rival submission of the parties and perused the relevant material on record. We find that the Ld. CIT(A) issued various notices for hearing however, same were not complied by the assessee. The Ld. CIT(A) thereafter dismissed the appeal in default without considering the issue on merit. In our opinion, under the provisions of section 250(6) of the Act, the Ld. CIT(A) is required to pass a reasoned and speaking order on the grounds raised by the assessee even in absence of any submission on behalf of the assessee. Therefore, we feel it appropriate to set aside the order of the Ld. CIT(A) and restore the matter back to him for deciding afresh and pass a reasoned and speaking order on the grounds



raised by the assessee. The grounds of appeal of the assessee are accordingly allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 22/10/2024.

**Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 22/10/2024
Rahul Sharma, Sr. P.S.

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,
(Assistant Registrar)
ITAT, Mumbai