

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI

BEFORE SHRI. B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI. ANIKESH BANERJEE, JUDICIAL MEMBER

I.T.A. No.4723/Mum/2024
(Assessment Year: 2013-14)

Varun Damani, 5 th Floor, Dhiraj Chambers, Muzban Road, Fort, Mumbai- 400 001 PAN : AABPD2303G	vs	ITO,Ward 17(3)(5), Mumbai 1 st Floor, Kautilya Bhavan, BKC Mumbai-400 053
APPELLANT		RESPONDENT

Assessee by : Shri Saurabh Bhat
Respondent by : Shri Ashish Kumar (SR.AR)

Date of hearing : 29/10/2024
Date of pronouncement : 29/10/2024

ORDER

PER ANIKESH BANERJEE, J.M:

Instant appeal of the assessee is preferred against the order of the Learned National Faceless Appeal Centre (NFAC), Delhi [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income Tax Act, 1961 (for brevity, the "Act") date of order 16/07/2024. The impugned order is emanated from the order of the Learned Income-tax Officer-17(3)(5), Mumbai, order passed under section 143(3) of the Act.

2. The Ld.AR argued that the addition was made under different heads for disallowance under section 14A amount to Rs.4,00,061/-, interest income amount to Rs.2,28,150/-, Income from house property amount to Rs.3,83,000/-. The aggrieved assessee filed an appeal before the Ld. CIT(A). The Ld.CIT(A) issued the notice of hearing, but all the e-mails were gathered in the spam folder, so the assessee was not able to respond to the notices issued by the Ld. CIT(A) during appeal proceeding. The impugned appeal order was passed without considering the merit of the case and being aggrieved, the assessee filed an appeal before us.

3. We have considered the arguments presented by both parties and the documents on record. The appeal order was issued ex parte, without adjudicating the merits of the case. The Ld. AR provided sufficient reasons for not receiving the notices of hearing duly issued by the Ld. CIT(A). Ld. DR accepted the submissions made by the Ld. AR and raised no significant objections.

We find that the assessee was not provided a reasonable opportunity to present their case before the Ld. CIT(A). Consequently, we are remanding the matter back to the file of Ld. CIT(A) for a fresh adjudication. We refrain from expressing any opinion on the merits of the case to avoid influencing the ongoing appeal proceedings. It is understood that the assessee should be afforded a reasonable opportunity to be heard in the remanded proceedings. At the same time, the assessee is expected to act with due diligence and cooperate with the Ld. CIT(A) to facilitate a swift completion of the appeal.

4. In the result, the appeal of the assessee bearing **ITA No.4723/Mum/2024** is allowed for statistical purpose.

Order pronounced in the open court on 29th day of October 2024.

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER
Mumbai, दिनांक/Dated: 29/10/2024
Pavanan

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
5. गार्डफाइल/Guard file.

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BY ORDER,

(Asstt. Registrar), ITAT, Mumbai