

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

**BEFORE: SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 4438/MUM/2024
(Assessment Year : 2020-21)**

Rakesh Kantilal Mehta H/8, Vikash Industrial Estate, Goddev Road, Bhayander(E), Thane-401105.	Vs.	Deputy Commissioner of Income-tax Central Circle-3, Wagle Industrial Estate, Thane-400604.
PAN/GIR No. BAOPM8598J		
(Appellant)	..	(Respondent)

Assessee by	Shri. Rajiv Khandelwal
Revenue by	Shri. R. R Makwana, Sr. DR
Date of Hearing	23/10/2024
Date of Pronouncement	29/10/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 04.12.2023 passed in Appeal no. CIT(A), Pune-11/10607/2019-20 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.] 2020-21, wherein learned CIT(A) has dismissed assessee's appeal *ex-parte*.

2. Perused records and heard learned representative for the appellant assessee and learned DR for revenue.
3. Learned AR has submitted that the delay in filing the appeal be condoned. He has further submitted that learned CIT(A) has passed *ex-parte* order in violation of the principles of natural justice.
4. Learned DR has opposed assessee's prayer for the condonation of delay in filing this appeal and supported impugned order.
5. We notice that the appellant assessee has filed this appeal on 30.08.2024 after about 269 days against the impugned order dated 04.12.2023. Appellant assessee has filed an affidavit for condoning the said delay of about 269 days on the ground that the assessee was seriously ill and was under medical treatment for more than four years. Deponent has further stated that the delay was unintentional. Considering the reasons given by the deponent assessee in the un rebutted affidavit and in the interest of justice, we deem it just and proper to condone the said delay in filing this appeal. The delay is accordingly condoned.
6. We find that the impugned order has been passed *ex-parte* due to non-appearance of the assessee. Learned CIT(A) has mentioned in the impugned order that the assessee did not respond despite various opportunities of hearings afforded to him on 10/10/2022, 14/11/2022, 29/11/2022 10/05/2023,

16/06/2023, 04/08/2023, 19/10/2023 and 21/11/2023. However, in the interest of justice and fair play, we deem it appropriate to grant last opportunity to the appellant assessee and remit the matter back to the file of learned CIT(A) for denovo adjudication on merit afresh. We further direct the assessee to be diligent and co-operative in attending the hearings and making submissions before the first appellate authority for the expeditious and effective disposal of the appeal. Assessee should refrain from seeking any adjournment but for compelling and unavoidable circumstances to be considered by learned CIT(A). 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 on the merits of the case. The appeal is liable to be allowed accordingly.

7. In the result, the appeal is allowed as stated hereinabove for statistical purposes. The ex-parte impugned order dated 04.12.2023 is set aside.

Order pronounced on 29.10.2024.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Mumbai; Dated 29/10/2024
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