

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

**BEFORE: SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 3127/MUM/2024  
(Assessment Year : 2021-22)**

Rolta Defence Technology Systems Pvt. Ltd. Through Neha Jain Nemani, Resolution Professional Rolta Tower-C, Rolta Technology Park, MIDC, Marol, Andheri (East), Mumbai-400093.	Vs.	Asst. Commissioner of Income Tax, Circle-3(1)(1), Room No. 607, 6 <sup>th</sup> Floor, Aayakar Bhawan, Maharshi Karve Road, Mumbai-400020.
<b>PAN/GIR No. AAHCR4981K</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri. Shekhar Gupta
Revenue by	Smt. Sanyogita Nagpal (CIT DR)
<b>Date of Hearing</b>	<b>07/08/2024</b>
<b>Date of Pronouncement</b>	<b>29/10/2024</b>

**आदेश / O R D E R**

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

1. This appeal has been preferred against the impugned order dated 26.04.2024 passed in Appeal no. NFAC/2020-

21/10263124 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.] 2021-22, wherein assessee's appeal has been dismissed ex-parte by the learned CIT(A).

2. The brief facts under appeal state that the assessee filed its return of income for the A.Y. 2021-22, declaring total income as Nil with current year business loss of Rs. 3,92,12,935/-. The return was processed u/s. 143(1) of the Act. Subsequently, the case was selected for complete scrutiny under CASS. Statutory notices u/s. 143(2) r/w 142(1) were issued and served upon the assessee. Assessee did not furnish all required details but only in part. After considering the material on record, learned assessing officer determined the total income of the assessee as R. 29,82,56,38,182/-.
3. Aggrieved, assessee preferred an appeal before learned CIT(A), who dismissed assessee's first appeal ex-parte.
4. Assessee has filed this second appeal on the ground that learned CIT(A) has erred in law and on the facts of the case in

sustaining the order of the assessing officer passing an ex-parte order sustaining the additions made by learned assessing officer.

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) on 09.03.2024 and 08.04.2024 but for no avail. Learned DR has supported impugned order.
9. We notice that the assessee did neither respond to the various notices issued during assessment proceedings nor furnished required details nor respond before by the first appellate authority despite opportunities provided by learned CIT(A). Such an irresponsive conduct of the assessee cannot be

appreciated. 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 denovo adjudication on merits. We 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 circumstances. 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. The appeal is liable to be allowed.

10. In the result, the appeal is allowed as stated hereinabove. Impugned order dated 26.04.2024 is set aside. The case is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 29.10.2024.

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