

**IN THE INCOME TAX APPELLATE TRIBUNAL
"E" BENCH, MUMBAI**

**SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 3426/MUM/2024
(Assessment Year: 2017-18)**

Hindustan Candle Manufacturing Company Pvt. Ltd.

Khatau Terrace, Dr. S.S.Rao Road,
Lal Baug, Mumbai – 400012
Maharashtra.

[PAN: AAACH1534R]

..... **Appellant**

Vs

**Deputy Commissioner of Income Tax
Circle 7(1)(2), Mumbai**

Aayakar Bhavan, Maharshi Karve Road,
Mumbai – 400020, Maharashtra.

..... **Respondent**

Appearance

For the Appellant/Assessee : Shri Satish Mody
For the Respondent/Department : Shri Biswanath Das

Date

Conclusion of hearing : 13.08.2024
Pronouncement of order : 29.10.2024

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal preferred by the Assessee is directed against the order, dated 05/06/2024, passed by the Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as 'the **CIT(A)**'] under Section 250 of the Income Tax Act, 1961 [hereinafter referred to as 'the **Act**'] whereby the Ld. CIT(A) had dismissed the appeal against the Assessment Order, dated 17/12/2019, passed under Section 144 of the Act for the Assessment Year 2017-2018.
2. We have heard both the sides and perused the material on

record. The primary grievance of the Appellant is that the CIT(A) has dismissed the appeal without granting the Appellant an opportunity of being heard. On perusal of the order impugned by way of present appeal, we find that the CIT(A) has in paragraph 1 to 8 reproduced the grounds raised by the Appellant, and thereafter, in paragraph 9 dismissed the appeal by stating as under:

“9. The appeal filed by the Assessee is dismissed.”

3. In our view the approach adopted by CIT(A) cannot be countenanced being in complete violation of the principles of natural justice. Accordingly, the order, dated 05/06/2024, passed by the CIT(A) is set aside with the directions to decide the appeal afresh after granting the Appellant a reasonable opportunity of being heard. The Appellant is directed to be vigilant and track the proceedings over ITBA portal. It is clarified that in case the Appellant fails to enter appearance before the CIT(A) or fails to file relevant documents/details to support his claim, the CIT(A) would be at liberty to decide the appeal on merits on the basis of material on record. Thus Ground No.1 and 8 raised by the Appellant is allowed and therefore, all the other grounds raised are dismissed as being infructuous.

In result, in terms of paragraph 3 above, the present appeal preferred by the Appellant is allowed.

Order pronounced on 29.10.2024.

Sd/-
(Prashant Maharishi)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 29.10.2024
Milan, LDC

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai