

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

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

**ITA No. 4544/MUM/2024
(Assessment Year : 2011-12)**

Dulron Procon Private Limited 396, Kamat Industrial Estate Veer Savarkar Marg Prabhadevi, Mumbai-400025.	Vs.	ITO 6(2)(3) Income Tax Officer 6(2)(3), Aayakar Bhawan, MK Road, Mumbai-400020.
PAN/GIR No. AACCD5830E		
(Appellant)	..	(Respondent)

Assessee by	Ms. Payal Dedhia
Revenue by	Shri. R. R. Makwana, Sr. DR
Date of Hearing	29/10/2024
Date of Pronouncement	06/11/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 14.07.2023 passed in Appeal no. CIT(A) 12, Mumbai/10307/2018-19 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.] 2011-12, wherein learned CIT(A) has dismissed assessee's appeal ex-parte.

2. The brief facts under appeal state that the assessee filed return for A.Y. 2011-12 on 17.09.2011, declaring income of Rs. 15,917/-. The assessment was reopened on the basis of certain specific information from the investigation wing of the department and assessment order dated 24.12.2018 was passed u/s. 143(3) of the Act, assessing total income of the assessee at Rs. 8,75,17,917/-. Aggrieved by the assessment order, assessee preferred an appeal before learned CIT(A), who dismissed assessee's first appeal.
3. Assessee has filed this appeal on the ground that learned CIT(A) has erred in sustaining the addition by passing impugned order ex-parte without affording sufficient opportunity of hearing to the assessee.
4. In response to the notice issued by the tribunal, learned DR appeared and participated in the hearing.
5. We have perused the records and heard learned representatives for both the parties.
6. Learned AR has submitted that the impugned order has been passed in violation of the principles of natural justice. Prayed to set aside the impugned order.
7. Learned DR has supported the impugned order.
8. On perusal of impugned order, we notice that the assessee did not comply notices on four occasions. However, there are no reasons mentioned in the impugned order. There also does not seem to be due or proper application of mind or any critical analysis or objective consideration in the matter. It is well settled in law that the reason is the life of law. It is that filament that injects soul to the order.

Absence of analysis not only evinces non-application of mind but also mummifies the core spirit of the order. Learned CIT(A) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to remit the matter back to the file of learned CIT(A) for adjudication on merits and to pass speaking order. 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. 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.

9. In the result, the appeal is allowed for statistical purposes. Impugned order dated 14.07.2023 is set aside. The case is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 06.11.2024.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Mumbai; Dated 06/11/2024
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