

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

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

**ITA No. 2301/MUM/2024  
(Assessment Year : 2019-20)**

Manisha Hemant More 1 <sup>st</sup> Floor, 203, Ravi Raj Apartment, Khadakpada Circle, Near Wayale Nagar, Kalyan West, Thane-421301.	Vs.	ACIT Central circle-3, Ashar IT park, Thane-400604.
<b>PAN/GIR No. AHKPM8129P</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	None
Revenue by	Shri. R. R. Makwana, Sr. DR
<b>Date of Hearing</b>	<b>29/10/2024</b>
<b>Date of Pronouncement</b>	<b>08/11/2024</b>

**आदेश / O R D E R**

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

1. This appeal has been preferred against the impugned order dated 20.02.2024 passed in Appeal no. CIT(A), Pune-11/10585/2018-19 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.] 2019-20, wherein learned CIT(A) has dismissed assessee's appeal upon rejection of assessee's application for condonation of delay in filing the same.

2. The brief facts state that the assessment for A.Y. 2019-20 was completed u/s. 144 of the Act by determining the income at Rs. 79,20,890/-. Penalty proceedings u/s. 270A were also initiated at the time of completion of assessment proceedings and Penalty was levied upon the assessee vide penalty order dated 16.03.2022. Aggrieved, assessee filed an appeal before learned CIT(A), who dismissed assessee's appeal on account of non-payment of tax dues on the returned income as well as for the delay in filing the appeal.
3. Appellant has filed this appeal on the ground that learned CIT(A) has erred in dismissing the appeal without affording an opportunity of hearing to the assessee.
4. None responded for the assessee. Heard learned DR and perused the records.
5. Learned DR has supported the impugned order.
6. We notice that the appeal before learned CIT(A) was filed on 08.06.2022 against the penalty order dated 16.03.2022. It further transpires from the perusal of impugned order that the assessee was afforded various opportunities of hearing on 31.10.2023, 22.11.2023, 20.12.2023, 12.01.2024 and 12.02.2024, but the appellant assessee did not respond except on 25.12.2023, where he sought adjournment. The appellant assessee did not respond to further show cause

notice dated 24.01.2024. The conduct of the assessee was not co-operative before the first appellate authority. However, in the interest of justice and fair play, the delay if any, in filing first appeal is condoned. We further 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 further 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.

7. In the result, the appeal is allowed for statistical purposes. Impugned order dated 20.02.2024 is set aside. The case is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 08.11.2024.

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Mumbai; Dated 08/11/2024  
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**