

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "F" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA No. 1012/Mum/2024
Assessment Year : 2011-12

Vision Agencies Private Limited, 30, New Satguru Nanik Industrial Estate, Opp: Jai Coach Western Express Highway, Goregaon East, Mumbai PAN : AAACV8440Q	vs.	Income Tax Officer-13(3)(3), 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai.
(Appellant)		(Respondent)

For Assessee :	Shri Sunil Talati
For Revenue :	Ms. Rajeshwari Menon, Sr.DR

Date of Hearing :	22-10-2024
Date of Pronouncement :	22-10-2024

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and it relates to AY. 2011-12. In this appeal, the assessee is challenging the validity of reopening of assessment and also addition of Rs. 4.44 crores relating to bank transactions.

2. At the outset, we notice that the Ld.CIT(A) was constrained to pass the order *ex-parte* since the assessee did not respond to the notices issued by him. Accordingly, in the interest of natural justice, we are of

the view that the assessee may be provided with one more opportunity to present its case properly before the Ld.CIT(A). Accordingly, we set aside the order passed by the Ld.CIT(A) and restore all the issues to the file of Ld.CIT(A) for adjudicating them afresh, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of this appeal.

3. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 22-10-2024

Sd/-
[ANIKESH BANERJEE]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 22-10-2024

TNMM

Copy to

1.	The Appellant
2.	The Respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "F" Bench, Mumbai.
5.	Guard File.

//By Order//

//True Copy //

Dy./Asst. Registrar,
ITAT, Mumbai