

IN THE INCOME TAX APPELLATE TRIBUNAL

“G” BENCH, MUMBAI

BEFORE SMT. BEENA PILLAI, JM &

SHRI PRABHASH SHANKAR, AM

I.T.A. No.4637/Mum/2024

(Assessment Year: 2018-19)

Gautam Patel 7, Noor Mansion, Chowpatty, Sea face, Grant Road, Mumbai – 400007. PAN:ADJPP3604P	Vs.	ACIT, Circle – 19(1), Mumbai.
Appellant	:	Respondent

Appellant / Assessee by : Shri Tanmay Milind Phadke-
Advocate

Revenue / Respondent by : Shri Bhangapatil Pushkaraj
Ramesh- Sr. A.R.

Date of Hearing : 30.10.2024

Date of Pronouncement : 12.11.2024

ORDER

Per Beena Pillai, JM:

Present appeal has filed by the assessee against order dated 11/07/2024 passed by Ld.CIT(A)/NFAC for assessment year 2018-19.

2. At the outset, the Ld.AR submitted that the notices issued by the Ld.CIT(A)/NFAC at the email address mentioned in the return of income filed by the assessee. It is submitted that in form 35, the email mentioned by the assessee is different which is sunainkpatel@gmail.com. He submitted that this is a same email ID which also reflecting on the portal of assessee. The Ld.AR has placed before this *Tribunal* printout of the profile of assessee on the Income Tax Portal to substantiate these submissions. Ld.AR thus prayed for the appeal to be remanded in the interest of justice to be decided on merits.

3. On the contrary, the Ld.DR though objected for the remand requests of the Ld.AR however could not controvert the submissions of the Ld.AR.

We have perused the submissions advanced by both sides in the light of the records placed before us.

4. We note that there is a bonafide reason on behalf of the assessee for not able to attend the hearing or represent himself before the first appellate authority.



5. Considering the submissions made by both sides and the observation herein above in the interest of justice we remit the appeal back to the Ld.CIT(A)/NFAC to decide the issue raised by the assessee by passing a detailed order on merits. Needless to say that proper opportunity of being heard must be granted to the assessee.

Accordingly this ground raised by the assessee stands Allowed.

In the result the appeal filed by the assessee stands Allowed.

Order pronounced in the open court on 12-11-2024.

**Sd/-
PRABHASH SHANKAR
ACCOUNTANT MEMBER**

**Sd/-
BEENA PILLAI
JUDICIAL MEMBER**

Mumbai, Dated: 12.11.2024

Snehal C. Ayare, Stenographer/ Dragon

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai