

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
MS. PADMAVATHY S, ACCOUNTANT MEMBER**

**ITA No. 4834/Mum/2024
(Assessment Year: 2011-12)**

Ibrahim Yasin Qureshi C-703, Lotus Park, 2 CHS Ltd, S. V. Road, Opp 24 Karat Cinema, Jogeshwari (W), Mumbai – 400 102.	Vs.	CIT(A), NFAC Mumbai.
PAN/GIR No. AAAPQ0879K		
(Applicant)		(Respondent)

Assessee by	None
Revenue by	Shri Krishna Kumar

सुनवाई की तारीख/Date of Hearing	04.11.2024
घोषणा की तारीख/Date of Pronouncement	08.11.2024

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 16.05.2023, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi ('Ld. CIT(A)'), for the assessment year 2011-12.

2. At the very outset, we noticed that none appeared on behalf of the assessee when the case was called.

3. On the other hand, Ld DR present in the court is ready with the arguments . Since the assessee or his representative has not appeared in spite of several calls, and considering the fact that Ld. DR present in the court is ready with the arguments. Therefore, we have decided to proceed with the hearing of the case ex-parte.

4. After hearing learned DR and after going through the case file, we noticed that assessee was proceeded ex-parte before the AO and also ex-party before Ld. CIT(A) and even before us, the assessee has not appeared with shows the casual and cavalier attitude of the assessee.

5. Be that as it may, the Bench feels that one more chance may be given to the assessee to contest its claim before the AO keeping in view the interest of justice. However, for the lethargic and negligent action on the part of assessee, a cost of Rs. 5000 is imposed on the assessee and the same shall be deposited in the Prime Minister's Relief Fund and copy of the same shall be submitted to the AO for proof and thus the appeal of the assessee is restored to the file of AO to decide it a fresh by providing one more opportunity of hearing to the assessee. The assessee shall not seek any adjournment on frivolous grounds and remain cooperative during the course of proceedings and the appeal of the assessee is thus allowed for statistical purposes.

6. Before parting, we make it clear that our decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the AO independently in accordance with law.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 08.11.2024.

Sd/-

(MS. PADMAVATHY S)
ACCOUNTANT MEMBER

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 08/11/2024

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai