

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "G", MUMBAI  
BEFORE SMT BEENA PILLAI, JUDICIAL MEMBER  
AND  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER  
ITA No.4602/M/2024  
Assessment Year: 2012-13**

<b>Sachin Laxman Jangid</b> 1 Mandllia House, Ramesh Pradhan Road, Naupada, Thane- 400602. <b>PAN: ADBPJ0867C</b>	<b>Vs.</b>	<b>Income Tax Officer, Ward 3(3)</b> Room No. 8, Ashar I.T.Park, B wing, Road No. 16-Z, Wage Industrial Estate, Thane(West)- 400604.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

**Assessee by** : Shri Sachin Laxman Jangid

**Revenue by** : Shri Bhangepatil Pushkaraj Ramesh- Sr. A.R.

**Date of Hearing** : 29.10.2024

**Date of Pronouncement** : 14.11. 2024

**ORDER**

**Per Beena Pillai, JM:**

Present appeal arises out of order dated 18/11/2022 passed by Ld.CIT(A)/NFAC, Delhi for Assessment Year 2012-13 on following grounds of appeal:



1. *On the facts and in the circumstances of the case and in law, the learned C.I.T. (A) erred in dismissing the appeal.*
2. *On the facts and in the circumstances of the case and in law, the learned C.I.T. (A) erred in dismissing the appeal ex parte that too without even giving full and proper opportunity of being heard in the matter.*
3. *On the facts and in the circumstances of the case and in law, the learned C.I.T. (A) erred in dismissing the appeal that too without even appreciate- appreciating fully and properly the facts of the case.*
4. *On the facts and in the circumstances of the case and in law the learned C.I.T. (A) erred in dismissing the appeal ex parte and that too without even considering the relevant evidences submitted.*
5. *On the facts and in the circumstances of the case and in law, the learned C.LT.(A) erred in not dealing with merits of the appeal and dismissing the appeal.*
6. *On the facts and in the circumstances of the case and in law the learned C.I.T. (A) erred in dismissing the appeal ex parte and that too without even considering the remand report submitted by the learned A.O..*

*The Appellant craves leave to add, alter or delete any or all of the grounds of appeal at any time.”*

**2.** At the outset, the Ld.AR submitted that several notices were issued to the assessee as enumerated in Para 4 of the impugned order. It is submitted that, the assessee furnished additional evidences before the Ld.CIT(A) against which a remand report was called for. It is submitted that, in the remand report few contention of the assessee were accepted by the Ld.AO. However, in respect of the others the Ld.AO expressed adverse view. It is submitted that no opportunity was received by the assessee to respond to the observations in the remand report. It is submitted that, most of the



notices were issued during the peak of the Covid period and the impugned order was also passed during the Covid period. The Ld.AR thus prayed for an opportunity to represent his case on merits before the Ld.CIT(A)/NFAC in the interest of justice.

**2.1.** On the contrary, the Ld.AR vehemently opposed the prayer for remand. It is submitted that the remand report by the Ld.AR is self explanatory in respect of the modus operandi of assessee for which the additions made is justified.

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

**3.** It is noted that admittedly, the assessee did not received fair opportunity to represent its case after the receipt of the remand report from the Ld.AO before the Ld.CIT(A)/NFAC due to the ongoing lockdown pursuant to Covid-19 pandemic. The Ld.DR could not controvert the fact that the notices were issued to the assessee and the impugned order has been passed during the Covid period. In the interest of justice, we therefore remand this appeal back to the Ld.CIT(A) with a direction to consider the claim of



assessee in accordance with law and having records to the evidences filed by the assessee.

**Accordingly, the grounds raised by the assessee stands partly allowed for statistical purpose.**

**In the result, appeal filed by the assessee stands partly allowed for statistical purpose.**

**Order pronounced in the open court on 14-11-2024.**

**Sd/-  
PRABHASH SHANKAR  
ACCOUNTANT MEMBER**

**Sd/-  
BEENA PILLAI  
JUDICIAL MEMBER**

Mumbai, Dated: 14.11.2024.  
*Snehal C. Ayare, Steno/ Dragon*

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)

**ITAT, Mumbai.**