

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.5294/Mum/2024
(Assessment Year :2015-16)
ITA No.5295/Mum/2024
(Assessment Year :2016-17)
&
5296/Mum/2024
(Assessment Year : 2018-19)**

Oasis Landmarks LLP M/s. Kalyaniwalla & Ministry LLP Esplanade House 2 nd Floor, 29 Hazarimal Somani Marg, Fort Mumbai – 400 001	Vs.	The Deputy Commissioner of Income Tax Circle 41(2)(1) Mumbai (Previously the Income Tax Officer, Ward 29(2)(4), Mumbai
PAN/GIR No.AADFO9657Q		
(Appellant)	..	(Respondent)

Assessee by	Ms. Yasmin Dastur
Revenue by	Mr. R.A. Dhyani
Date of Hearing	26/11/2024
Date of Pronouncement	27/11/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeals have been filed by the assessee against separate order passed by NFAC of even date 12/08/2024

for the quantum of assessment passed u/s.143(3) for the A.Y.2015-16, 2016-17 & 2018-19.

2. In all the years assessee has challenged that the ld. CIT(A) has erred in passing *ex parte* order in violation of principles of natural justice, besides taking grounds on merits for all the years. It has been pointed out that appeal was filed by the assessee on 29/01/2018 and following notices were issued:-

Sl. No.	Date of Notice Issued	Hearing Date	Reply received
1	21/01/2021	05/02/2021	Adjournment
2	24/03/2022	08/04/2022	Adjournment
3	13/12/2023	20/12/2023	Adjournment

3. The final notice was issued on 7/08/2024 fixing the date of hearing for 12/08/2024 and on that date the order has been passed by the Ld CIT (A). Ld. Counsel submitted that last date of hearing was not received nor came to the knowledge of the assessee, therefore, in the interest of justice it was requested that matter should be restored back to the ld. CIT (A) to decide afresh. Ld. DR also do not have any objection being set aside to the ld. CIT (A).

4. Since the order has been passed *ex parte* by the ld. CIT (A), therefore, in the interest of justice we are remitting back the issues and grounds raised before us back to the file of the ld.CIT(A) to be decided afresh after giving due opportunity of hearing to the assessee and assessee is also directed to co-

operate with the proceedings. Further, the appeals may be disposed of within six months from the date of receipt of the order. Accordingly, appeals of the assessee are allowed for statistical purposes.

5. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 27th November, 2024.

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER
Mumbai; Dated 27/11/2024
KARUNA, sr.ps

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

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