

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

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

ITA No. 5450/Mum/2024
Assessment Year : 2017-18

Lifetime Realty Private Limited, 1101-1102, Mahran CHS, 12 th Cross Gulmohar Road, JVPD Scheme, Mumbai PAN : AABCL1276B	vs.	Dy. Commissioner of Income Tax, Circle-2(2)(1), Aayakar Bhavan, M.K.Road, Mumbai.
(Appellant)		(Respondent)

For Assessee :	NONE
For Revenue :	Dr. K.R. Subhash, CIT-DR

Date of Hearing :	28-11-2024
Date of Pronouncement :	28-11-2024

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order dt. 22-08-2024 passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)'] and it relates to AY. 2017-18.

2. None appeared on behalf of the assessee. At the outset, we notice that the assessee did not appear before the AO as well as before the Ld.CIT(A) and hence, both the parties were constrained to pass orders, *ex-parte*, without the presence of the assessee.

3. Under these set of facts, we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to present its case properly before the Ld.CIT(A). Since the assessee has failed to appear before any of the authorities, the above said concession will be at a cost. Accordingly, we impose a cost of Rs. 2,000/- (Rupees Two Thousand only) upon the assessee, which shall be paid to the credit of the Income Tax Department as "other fees" within two months from the date of receipt of this order.

4. Subject to payment of the above said cost, which shall be verified by Ld CIT(A), we set aside the impugned order passed by the Ld.CIT(A) and restore all the issues to his file for adjudicating them afresh. After providing adequate opportunity of being heard to the assessee, the Ld.CIT(A) may take appropriate decision in accordance with law. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the appeal.

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

Order pronounced in the open court on 28-11-2024

Sd/-
[ANIKESH BANERJEE]
JUDICIAL MEMBER

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

Mumbai,
Dated: 28-11-2024

TNMM

Copy to :

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

//By Order//

//True Copy //

Dy./Asst. Registrar,
ITAT, Mumbai