

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

**BEFORE: SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 5633/MUM/2024
(Assessment Year : 2014-15)**

J M Associates 135, Navab Chamber, ST Paul Street Hindmata, Dadar(E), Mumbai-400014	Vs.	ACIT Circle 20(2), Mumbai Piramal Chambers, Mumbai-400012
PAN/GIR No. AAHFJ6750B		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Nishant Somaiya
Date of Hearing	11/12/2024
Date of Pronouncement	13/12/2024

आदेश / ORDER

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the impugned order dated 01.08.2024 passed in Appeal no. CIT(A)-32, Mumbai/10772/2019-20 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-Tax Act, 1961 [hereinafter referred to as "Act"] for the

Assessment year [A.Y.] 2014-15, wherein Ld. CIT(A) has dismissed assessee's appeal exparte.

2. Briefly stated facts are that the assessee filed return of income for A.Y. 2014-15 on 30.11.2014 declaring total income of Rs.27,23,118/- and assessment was completed u/s 143(3) of the Income Tax Act, 1961 on 22.12.2016. Later, on perusal of the sales Register, AO noticed that Gross Sales were Rs. 31,96,55,404/-, whereas as per Profit & loss A/c, the Sales were Rs.30,15,16,150/-. The difference of Rs. 1,81,39,254/- was on account of the Installation Charges, which was included in the details of Sales of Rs. 31,96,55,404/-. The reason for not including Installation charges in total Sales was not explained by the assessee. Thereafter, the case was reopened and notice u/s 148 of the Act was issued. Simultaneously, notice u/s 142(1) was also issued and served upon the assessee. During the assessment proceedings, the assessee submitted that entry for the installation charges of Rs. 1,81,39,254/- was wrongly made in the sales register. However, the Ld. AO was not satisfied and added aforesaid installation charges of Rs. 1,81,39,254/-
3. Aggrieved, assessee filed an appeal before Ld. CIT(A), who dismissed assessee's appeal exparte.

4. The assessee has filed this appeal before this Tribunal on the ground that Ld. CIT (A) has erred in confirming the addition of Rs. 1,81,39,254/- made by the AO.
5. None responded for the assessee, hence, we have perused the records and heard the Ld. DR.
6. Ld. DR has submitted that the assessee did not respond to the various notices issued by Ld. CIT(A). Ld. DR has further submitted that Ld. CIT(A) was compelled to pass exparte order but on merits. Prayed to dismiss assessee's appeal.
7. We notice that the learned CIT(A) issued notices to assessee on five different occasions, however appellant assessee did not comply any notice and made no endeavor to make submissions before the learned CIT(A). However, in the interest of justice and fair play, we deem it just and appropriate to afford an opportunity to the assessee and remit the matter back to the file of learned CIT(A) for denovo adjudication afresh on merit. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the first appellate authority for the expeditious and effective disposal of the appeal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable circumstances. Needless to

say, that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made clear that we have not made any observation on the merits of the case. The appeal is liable to be allowed accordingly.

8. In the result, the appeal is allowed in above terms. Impugned order dated 01.08.2024 is set aside. The case is restored back to the file of the learned CIT(A) for statistical purposes.

Order pronounced on 13.12.2024.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Mumbai; Dated 13/12/2024

ANIKET GANESH RAJPUT, Steno

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