

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH SMC", MUMBAI**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.4735/M/2024
Assessment Year: 2017-18**

Mr. Jayesh Jashwant Shah, 203, Sorabji Apartment, Irla Lane, Vile Parle (West), Mumbai Maharashtra - 400 055 PAN: AAIPS5629K	Vs.	Assistant Commissioner of Income Tax, Circle 32(1), Kautilya Bhavan, G Block Bandra Kurla Complex, Mumbai Maharashtra - 400051
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri V.K. Chaturvedi, Sr. D.R

Date of Hearing : 12.12.2024
Date of Pronouncement : 12.12.2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 18.07.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. Despite sending notice to the Assessee for the date of hearing for today at the address mentioned in form No.36 the Assessee neither appeared nor filed any adjournment. Therefore, this Court is constrained to decide this appeal as ex-parte by taking into consideration the orders passed by the authorities below and by hearing the Ld. D.R. who substantiated the impugned order.

3. However, at the outset, it appears from the impugned order that no notice/opportunity has been given to the Assessee before deciding the first appeal filed by the Assessee and passing the impugned order. Therefore, for the just decision of the case and for the ends of substantial justice, it would be appropriate to set aside the impugned order and to remand the case to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee. Thus, the case is remanded accordingly.

4. It is clarified that the Assessee shall provide proper address, email and telephone number to the Ld. Commissioner and in case of further default, the assessee shall not be entitled for any leniency.

5. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 12.12.2024.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.