

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

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

ITA No. 2165/Mum/2024
Assessment Year : 2009-10

M/s. Vishal Babulal Shah, Damodhar Lotawala Bldg, 456, Sindhi Lane, Mumbai PAN : AYTPS6260K	vs.	Income Tax Officer-19(3)(5), Matru Mandir Building, Tardeo Road, Grant Road, Mumbai
(Appellant)		(Respondent)

For Assessee :	NONE
For Revenue :	Shri Paresh Deshpande

Date of Hearing :	17-12-2024
Date of Pronouncement :	18-12-2024

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order passed by the Ld. Commissioner of Income Tax (Appeals)-30, Mumbai [‘Ld.CIT(A)’] and it relates to the assessment year (AY.) 2009-10.

2. None appeared on behalf of the assessee. We notice that the issue contested in this appeal relates to disallowance of Rs. 12.5% of the value of alleged bogus purchases made by the AO. We notice that the assessee did not appear before the Ld.CIT(A) and hence, he was constrained to pass order *ex-parte*, without the presence of the assessee, wherein he confirmed

the addition made by the AO. Since the Ld.CIT(A) has decided the issue against the assessee without hearing him, in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the Ld.CIT(A).

3. Accordingly, we set aside the *ex-parte* order passed by the Ld.CIT(A) and restore all the issues to the file of Ld.CIT(A) for adjudicating them afresh, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the issue in appeal.

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

Order pronounced in the open court on 18-12-2024

Sd/-
[ANIKESH BANERJEE]
JUDICIAL MEMBER

Mumbai,

Dated: 18-12-2024

TNMM

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

Copy to :

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

//By Order//

//True Copy //

Dy./Asst. Registrar,
ITAT, Mumbai