

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

BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

**ITA No. 5347/Mum/2024
(Assessment Year: 2017-18)**

Panache Salon and Academy Pvt Ltd 1 st Floor, Kesarinath Apartment Chs Ltd, S.V Road, Goregoan (W) Mumbai.	Vs.	ACIT, Circle – 4(3) 1921, 19 th Floor, Air India Bldg, Nariman Point, Mumbai.
PAN/GIR No. AABCW3591Q		
(Applicant)		(Respondent)

Assessee by	Shri Viral Shah
Revenue by	Shri Virabhadra Mahajan, Sr. DR

Date of Hearing	24.12.2024
Date of Pronouncement	06.01.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 16.08.2024, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi ('Ld. CIT(A)') for the assessment year 2017-18.

2. The Ld. AR while referring to the grounds of appeal submitted that he was not granted proper opportunity of being heard by Ld. CIT(A), thereby violating the principles of

natural justice. In this regard I have heard the counsels of both the parties and I have gone through the documents placed on record, orders passed by the revenue authorities. From the records I noticed that assessee was *ex-parte* before Ld. CIT(A) and even before AO the assessee could not comply with the notices issued by the AO and has not filed the required details even after being provided several opportunities. In this regard the Ld. AR referred to his paper book and submitted that he has filed paper book containing page No. 1 to 28 which contains annual audited financial statements for the year under consideration which were filed before the AO but the same was not considered or referred to while passing the order of assessment. Ld. AR further submitted that he may be provided one more opportunity so that he could put forth all the documentary evidences in support of his submissions. Whereas on the contrary, the Ld. DR relied upon the orders passed by the revenue authorities and submitted that the assessee has failed to furnish the documents at the appropriate stage therefore the appeal filed by the assessee be dismissed.

3. Be that as it may, after having gone through the orders passed by the revenue authorities, I noticed that this aspect was not considered by the Ld. CIT(A) and since the document referred to by assessee i.e bank statement needs verification at the end of Ld.AO. Therefore, Ld. DR has also no objection in case the matter is restore back to the file of AO.

Therefore, considering the above factual and legal position the Bench feels that the ends of justice would be met only if the matter is restored back to the file of the A.O to decide the matter afresh. Thus the appeal of the assessee is restored to the file of A.O to decide it afresh by providing one more opportunity of hearing to both the parties. However, the assessee shall not seek any adjournment on frivolous grounds and remain cooperative during the course of proceedings and the appeal of the assessee is thus allowed for statistical purposes.

4. Before parting, I make it clear that my decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the AO independently in accordance with law.

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

Order pronounced in the open court on 06.01.2025.

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 06/01/2025

KRK, PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai