

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

ITA Nos.6072, 6073, 6074, 6075, 6076 & 6077/M/2024

**Assessment Years: 2012-13, 2013-14, 2014-15,
2017-18, 2018-19 & 2021-22**

M/s. Mitra Kunj Co-op Housing Society Limited, 16, Mitra Kunj, Peddar Road, Mumbai Maharashtra – 400 026 PAN: AABAM2281R	Vs.	ADDL/JCIT(A)-11 Delhi 2(1)(2), Centralized Processing Centre, Income Tax Department, Bengaluru Karnataka – 560 500
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Vipul Sheth, Ld. A.R.
a/w Ms. Priyanka Navandar, Ld. A.R.

Revenue by : Shri Kiran Unavekar, Ld. Sr. D.R.

Date of Hearing : 15 . 01 .2025

Date of Pronouncement : 15 . 01 .2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

These appeals have been preferred by the Assessee against the orders even dated 20.09.2024, impugned herein, passed by the Ld. Addl./Joint Commissioner of Income Tax (Appeals) (in short "Ld. Addl./Joint Commissioner") under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.YS. 2012-13, 2013-14, 2014-15, 2017-18, 2018-19 & 2021-22

2. These six appeals are based on the almost identical facts except variation in amounts and having involved almost identical issues, therefore for the sake of brevity the same were heard together and are being disposed of by this composite order by taking into consideration the facts and circumstances and issues involved in ITA No.6072/M/2024 as a lead case and result of the same would be applicable mutatis mutandis to all the appeals under consideration.

3. Coming to ITA **No.6072/M/2024**, it is observed that the Assessee by filing its return of income for the A.Y. 2012-13 on dated 02.03.2014 as against the due date i.e. 31.08.2012 as prescribed by the CBDT, has claimed the deduction of Rs.93,801/- u/s 80P(2)(d) of the Act on account of interest income earned on fixed deposits kept with Maharashtra State Co-operative Bank. The return filed by the Assessee was processed by the CPC and vide intimation/order dated 12.11.2014 u/s 143(1) of the Act, the deduction claimed u/s 80P(2)(d) of the Act, as it clearly reflects from sl. no./column no.22 of the income tax computation by the CPC vide intimation/order dated 12.11.2014 u/s 143(1) of the Act. From column no.27 of the said computation, it appears that the Assessee has claimed the total deduction under chapter VIA to the tune of Rs.93,801/-, however, the CPC computed the same as "0" u/s 143(1) of the Act. Therefore, the Assessee, being aggrieved, challenged the said addition by filing first appeal before the Ld. Addl./Joint Commissioner who during the appellate proceedings issued two notices dated 21.06.2024 & 28.08.2024 by fixing the compliance dates to 28.06.2024 & 04.09.2024 respectively. However, the Assessee failed to respond to the notices. Therefore, the Ld. Addl./Joint Commissioner in the absence of details, documents or

submissions, decided the appeal of the Assessee as ex-parte and vide impugned order dismissed the same.

4. The Assessee, being aggrieved, is in appeal before this Tribunal.

5. Heard the parties and perused the material available on record. The Assessee, at the outset, has submitted that it has mentioned email address as mitrakunjbldg@gmail.com in form No.35, whereas as it appears from the notice downloaded from the ITBA portal which reflects that the notices by the 1st Appellate Authority were sent to the Assessee at the email address i.e. mitrakunjbldg@hotmail.com, which goes to show that instead of sending the notice at the correct email containing gmail.com, the Ld. Addl./Joint Commissioner sent the notices to the email containing hotmail.com. There is no denial by the Ld. D.R. to the aforesaid claim of the Assessee. And therefore, considering the peculiar facts and circumstances in totality, this Court for the just and proper decision of the case and in the interest of substantial justice, is inclined to set aside the impugned order and to remand the case to the file of the Ld. Addl./Joint Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee. Thus, the case is accordingly remanded to the file of the Ld. Addl./Joint Commissioner.

6. Resultantly, the **ITA No.6072/M/2024** under consideration stand allowed for statistical purposes.

7. In view of the decision in **ITA No.6072/M/2024**, all the appeals under consideration are allowed for statistical purposes.

Order pronounced in the open court on 15.01.2025.

**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.