



**आदेश / O R D E R****PER BENCH:**

The aforesaid appeals have been filed by the assessee against separate impugned order passed by NFAC, Delhi dated 07/10/2024 for the quantum of assessment passed u/s.153(c) / 144 for the A.Yrs. 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21.

2. At the outset, ld. Counsel submitted that assessee is aggrieved by the *ex parte* order passed by ld. CIT(A). The reasons for not able to respond to the notice sent by the ld. CIT(A) are that assessee could not appoint any Chartered Accountant at that time and case was fixed for hearing on August and September 2024 on two occasions. In the meantime assessee was looking for Chartered Accountant / authorized representative to represent the case. However, ld. CIT(A) has passed the *ex parte* order without deciding on merits on 07/10/2024. In view of the aforesaid facts and in the interest of justice, we restore all these appeals back to the file of the ld. CIT(A) to decide the issue afresh in accordance with law after giving due opportunity of hearing to the assessee. Accordingly, all the appeals filed by the assessee are allowed for statistical purposes.

**3. In the result, all the appeals of the assessee are allowed for statistical purposes.**

Order pronounced on 30th January, 2025.

**Sd/-**  
**(GIRISH AGRAWAL)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 30/01/2025  
KARUNA, *sr.ps*

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**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**