

IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI

**BEFORE SHRI SAKTIJIT DEY, VP AND
SHRI NARENDRA KUMAR BILLAIYA, AM**

ITA No. 6977/Mum/2024
(Assessment Year: 2013-14)

Woodfun Gurbir Singh Makni Partner of M/s. Woodfun Partnership Firm E-13, Surhdayak Society, J.B. Nagar, Andheri East, Mumbai-400 059	Vs.	ACIT, Circle-17(1) Mumbai
PAN/GIR No. AAAPFW 3740 R		
(Appellant)	:	(Respondent)

Appellant by	:	Shri Faisal Vora
Respondent by	:	Shri Bhangapatil Pushkaraj Ramesh

Date of Hearing	:	27.02.2025
Date of Pronouncement	:	27.02.2025

ORDER

Per Saktijit Dey, VP:

This is an appeal by the assessee against the order dated 14.11.2024, passed by National Faceless Appeal Centre (NFAC), Delhi for the assessment year (A.Y.) 2013-14.

2. We have heard the parties and perused the materials on record. As could be seen from the grounds raised, the primary grievance of the assessee is against *ex parte* disposal of the assessee, that too, *in limine* by the first appellate authority.

3. Having perused the impugned order of the first appellate authority and other relevant materials on record, it is observed that the assessee had preferred an appeal before the first appellate authority, challenging the assessment order passed u/s. 143(3)

of the Act for the impugned assessment year, contesting three additions aggregating to Rs.70,16,390/-. It is evident, in course of proceedings before first appellate authority, notice of hearing, purportedly, were issued on four occasions. Alleging that the assessee did not comply with such notices, the first appellate authority relied upon couple of judicial precedents and dismissed the appeal *in limine* without deciding the appeal on merits through a speaking order. In our view, as per the provisions of the Act, the first appellate authority has to decide the appeal filed before him/her on merits. Even if the assessee/appellant does not appear before the first appellate authority, he/she cannot decide the appeal *in limine* for non-prosecution. Since the impugned order passed by the first appellate authority is not in accordance with the statutory provision, we are inclined to set aside the order and restore the issues back to the file of learned first appellate authority for *de novo* adjudication. The first appellate authority is directed to provide reasonable opportunity of being heard to the assessee and decide the appeal on merits through a speaking order. Hence, grounds are allowed for statistical purposes.

4. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 27.02.2025

Sd/-

(Narendra Kumar Billaiya)
Accountant Member

Sd/-

(Saktijit Dey)
Vice President

Mumbai; Dated : 27.02.2025

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai