

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
MS.PADMAVATHY S, ACCOUNTANT MEMBER**

**ITA No.6953/Mum/2024 & 6954/Mum/2024
(Assessment Year :2018-19)**

Rivaaz Trade Ventures Pvt. Ltd., Shop No.28, 1 st Floor Krishna Arcade Yashwant Shruti Khaira, Boisar Thane, Palghar-401 501	Vs.	DCIT, Circle-5(3)(1), Mumbai
PAN/GIR No.AAFCR9339H		
(Appellant)	..	(Respondent)

Assessee by	Ms. Shruti Kalyanikar
Revenue by	Smt. Sanyogita Nagpal, CIT DR
Date of Hearing	27/02/2025
Date of Pronouncement	28/02/2025

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeals have been filed by the assessee against order dated 29/10/2024 for the quantum of assessment passed u/s.143(3) and penalty u/s.270A for the A.Y. 2018-19 passed by NFAC, Delhi.

2. At the outset ld. Counsel submitted that the ld. CIT(A) has passed *exparte* order as assessee could not respond to the notices issued.

3. Before us Id. Counsel submitted that the assessee had sought for adjournment and was undergoing preparation of documents to make effective and proper representations and some of the notices sent were either not reached or missed attention of the assessee sent through ITBA portal.

4. Since appeals have been filed *ex parte* and Id. DR also does not have any objection, therefore, both the appeals are remanded back to the file of the Id. CIT (A) to decide afresh and in accordance with law after giving due and effective opportunity of hearing to the assessee and assessee is also directed to comply with the notices issued by the Id. CIT(A).

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 28th February, 2025.

Sd/-
(PADMAVATHY S)
ACCOUNTANT MEMBER

Mumbai; Dated 28/02/2025
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