

IN THE INCOME TAX APPELLATE TRIBUNAL
“J(SMC)” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
AND
SMT. RENU JAUHRI (ACCOUNTANT MEMBER)

I.T.A. No. 259/Mum/2025
Assessment Year: 2017-18

Mr. Navin Harilal Minat Partner Shree Chamunda Realty B508 & B509 The Greater Eastern Summit, Plot No.66, Sector 15, CBD Belapur, Navi Mumbai - 400614 PAN: ADCFS4616B	Vs.	ITO Ward 3(1), Thane Room No.3, 6 th Floor, B Wing, Ashar IT Park, Road No. 16Z, Wagle Industrial Estate, Thane Maharashtra-400604
(Appellant)		(Respondent)

Appellant by	Shri. Shikhar Patwardhan
Respondent by	Shri. Asif Karmali, SR. D.R.

Date of Hearing	20.02.2025
Date of Pronouncement	28.02.2025

ORDER

Per: Smt. Beena Pillai, J.M.:

The Present appeal filed by the assessee arise out of order dated 13/12/2024 passed by NFAC Delhi for assessment year 2017-18 on following grounds of appeal:

“1. The learned CIT (Appeals) National Faceless Appeal Centre has erred in not dwelling upon the grounds of appeal raised by the appellant on merits on his own, where from the grounds itself it was clear that the rectification order passed u/s 154 was unwarranted

2. The learned CIT (Appeals) National Faceless Appeal Centre has erred in not giving sufficient opportunity to the appellant by fixing the hearings when the appellant was busy in complying with tax audits & return filing and completing the appellate proceedings in a hasty manner.

3. The appellant craves leave to add, alter, amend, and modify the aforesaid grounds of appeal at or any time before the hearing as may be advised from time to time.”

Brief facts of the case are as under:

2. At the outset the Ld.AR submitted that the impugned order passed by the Ld.CIT(A) is an ex parte order. The Ld.AR submitted that the notice for hearing were issued by Ld.CIT(A) during the period 13th September, 2024 to 14th November, 2024. He submitted that, the said period was of tax audit & income tax return filing period. The consultant of the assessee requested for adjournment on the Income Tax portal. However, the Ld.CIT(A) passed impugned order without going into the merits of the case. The Ld.AR thus prayed for an opportunity of being heard on merit.

2.1 The Ld.CIT(A).DR though objected, could not controvert the submissions of Ld.AR.

We have produced the submissions advanced by both sides in the light of the records placed before us.

3.1 Admittedly, the notices were issued by the Ld. CIT(A) during the period when statutory dates for completing tax audit and filing of income tax returns were near. It is also a fact that assessee had filed adjournment letters requesting time which was not granted by the Ld. CIT(A).

3.2 In the interest of justice, this appeal is remitted back to Ld. CIT(A) for passing a detailed order on merits, by considering submissions/evidences filed by the assessee in respect of the claims raised therein. Needless to say that proper opportunity of being heard must be granted process.

Accordingly grounds raised by the assessee stands partly allowed for statistical purposes.

In the result appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 28/02/2025

Sd/-

**(RENU JAUHRI)
Accountant Member**

Sd/-

**(BEENA PILLAI)
Judicial Member**

Mumbai:
Dated: 28/02/2025
Poonam Mirashi/Dragon
Stenographer

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)

ITAT, Mumbai