

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
&
SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 1454/Mum/2025
Assessment Year: 2013-14
I.T.A. No. 1500/Mum/2025
Assessment Year: 2015-16
I.T.A. No. 1501/Mum/2025
Assessment Year: 2017-18

Renisha Impex Private Limited 203, Swadeshi Mill Compound Ground Floor 80/84, JSS Marg Central Plaza Cinema Girgaon Maharashtra - 400004 [PAN: AADCB1980G]	Vs	Assessing Officer
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	None
Revenue by :	Shri Ashok Kumar Ambastha, Sr. D/R & Smt. Beena Santosh, CIT D/R

सुनवाई की तारीख/**Date of Hearing** : 01/05/2025
घोषणा की तारीख /**Date of Pronouncement**: 01/05/2025

आदेश/O R D E R

PER NARENDRA KUMAR BILLAIYA, AM:

I.T.A. No. 1454/Mum/2025, I.T.A. No. 1500/Mum/2025 & I.T.A. No. 1501/Mum/2025 are three separate appeals by the assessee against three separate orders of the NFAC, Delhi [hereinafter “the Id. CIT(A)”] pertaining to AYs 2013-14, 2015-16, 2017-18.

2. Since common issues are involved in the captioned appeals, they were heard together and are disposed off by this common order for the sake of convenience and brevity.

3. We have carefully perused the impugned order of the Id. CIT(A). We find that though several opportunities were given by the Id. CIT(A) to the assessee, yet the Id. CIT(A) has dismissed the captioned appeals *in limine* without going into the merits of the case.

4. In our considered opinion, even if the assessee was not attending the appellate proceedings, it was incumbent upon the Id. CIT(A) to decide the appeal on merits of the case. Therefore, in the interest of justice, we deem it fit and proper to restore the captioned appeals to the file of the Id. CIT(A) with a direction to decide the appeals on merits of the case after affording reasonable and adequate opportunity of being heard to the assessee.

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

Order pronounced in the Court on 1st May, 2025 at Mumbai.

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 01/05/2025

SC & P

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. ँ पीलर्ी / The Appellant
2. प्रत्यर्ी / The Respondent
3. संबंघित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (ं पील)/ The CIT(A)-
5. विभंगीय प्रतिनिधि ,आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai