

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH MUMBAI**

BEFORE HON’BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

**ITA No. 1635/Mum/2025
(Assessment Year: 2017-18)**

Hemant Janardhan Sutar 4 Hema Kunj, Pratap Nagar Bhandup W – 400078.	Vs.	ITO, Ward – 41(2)(2) Kautilya Bhawan, Avenue – 3, Videsh Bhavan, G Block, BKC
PAN/GIR No. B JLPS3142L		
(Applicant)		(Respondent)

Assessee by	Shri Bipin Kothari
Revenue by	Ms. Madhur M. Nayak Sr. DR

Date of Hearing	05.05.2025
Date of Pronouncement	27.05.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 17.01.2025 passed u/s 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2017-18.

2. At the very outset, it is noticed that assessee was ex-parte before Ld.CIT(A). In this regard, it is submitted by Ld. AR that assessee had no information regarding the appeal as no notice was physically served upon the

assessee. It was further submitted that due to lack of legal knowledge and procedural complexity, the assessee could not timely respond before the appellate authority. Whereas on the contrary, Ld DR submitted that sufficient opportunity was granted to the assessee. In spite of that assessee failed to appear and cooperate before Ld.CIT(A).

3. After having heard both the parties and after perusal of material placed on record as well as orders passed by the revenue authorities and without going into the merits of the allegations and counter allegations, the bench is of the view that the ends of justice would be met only if the issues between the parties are decided on merits after providing fair opportunity of hearing.

4. Be that as it may, keeping in view the above position in mind, I am inclined to provide one more opportunity to the assessee to prove his case before the revenue authorities. Therefore, the present appeal is restore back to the file of Ld. CIT(A) for fresh adjudication by providing opportunity of hearing to the parties. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

5. Before parting, I make it clear that my decision to restore the matter back to the file of Ld.CIT(A) shall in no way be construed as having any reflection or expression on

the merits of the dispute, which shall be adjudicated by Ld. CIT(A) independently in accordance with law.

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

Order pronounced in the open court on 27.05.2025.

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 27/05/2025

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai