

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "B", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.1425/M/2025
Assessment Year: 2023-24**

M/s. Bridge Datacentres (Mumbai) Private Limited [Formerly known as Bridge Datacentres (Mumbai) LLP] Bridge Datacentres, TTC Industrial Area MIDC, Plot 13, Airoli, Thane, Maharashtra – 400 708 PAN: AALCB9208K	Vs.	Additional Director/Joint Commissioner of Income Tax (Appeals)-12, DCIT, Circle-15(1)(2), Range 103, DCIT 15.1.2, Aayakar Bhavan, Mumbai - 400020
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri Layaqat Ali Aafaqui, Ld. AR

Date of Hearing : 10.07.2025
Date of Pronouncement : 30.07.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 02.12.2024, impugned herein, passed by the Ld. Addl./Joint Commissioner of Income Tax (Appeals) (in short "Ld. Addl./Joint Commissioner") under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2023-24.

2. In this case, it appears from the impugned order that though two notices were issued to the Assessee, however, the Assessee neither made any compliance nor sought for any adjournment. Therefore, in the compelling circumstances, the Ld. Commissioner dismissed the appeal of the Assessee in limine but not on merit. Thus, considering this particular fact and the settled law "*as it is the bounden duty of the Ld. Commissioner to decide the appeal/issue on merit, even if the Assessee remained absent and/or made no compliance*", the case is remanded to the file of the Ld. Commissioner for decision on merit, suffice to say by affording reasonable opportunity of being heard to the Assessee.

3. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 30.07.2025.

Sd/- **Sd/-**
(OMKARESHWAR CHIDARA) (NARENDER KUMAR CHOUDHRY)
ACCOUNTANT MEMBER JUDICIAL MEMBER

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.