

| आयकर अपीलीय अधिकरण न्यायापीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&

SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER

I.T.A. No. 4417/Mum/2025

Assessment Year: 2009-10

Mr. Piyush C. Sampat A-402, Jeevan Bharat CHS Plot No. 487, 17 th Road Khar West Mumbai - 400052 [PAN: AAKPS7748H]	Vs	Assistant Commissioner of Income Tax - 22(2), Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	None
Revenue by :	Mr. Virabhadra S. Mahajan, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 14/08/2025

घोषणा की तारीख /Date of Pronouncement : 22/08/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the Id. CIT(A)/Addl./JCIT(A)-6 [hereinafter the "Id. CIT(A)"], Kolkata dated 06/05/2025, pertaining to AY 2009-10.

2. The sum and substance of the grievance of the assessee is that the Id. CIT(A) dismissed the appeal of the assessee *ex-parte* without going into the merits of the case.

3. None appeared on behalf of the assessee in spite of notice. We decide to proceed *ex-parte*. The Id. D/R was heard at length. Case records carefully perused.

4. A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has issued several notices but no response was received and the Id. CIT(A) dismissed the appeal *in limine*.

5. We are of the considered view that even if the assessee did not respond to the notice of the Id. CIT(A), he ought to have decided the appeal on merits of the case. Therefore, we deem it fit to restore the appeal to the file of the Id. CIT(A) with a direction to decide afresh on merits of the case after affording a reasonable and adequate opportunity of being heard to the assessee.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Court on 22nd August, 2025 at Mumbai.

Sd/-

**(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER**

Sd/-

**(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

Mumbai, Dated 22/08/2025

Sd/-

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय 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