

IN THE INCOME TAX APPELLATE TRIBUNAL
“G” Bench, Mumbai
Before Shri B.R. Baskaran (AM)& Pawan Singh (JM)

I.T.A. No. 6660/Mum/2014
(Assessment Year 2009-10)

I.T.A. No. 6671/Mum/2014
(Assessment Year 2010-11)

Girish Textiles 71/77, 2 nd Floor Champa Galli M.J. Market Mumbai-400 002.	Vs.	Add. CIT(TDS) Range 1 8 th floor, R.No. 801 Smt. K.G. Mittal Ayurvedic Hospital bldg Charni Road, Mumbai-02
(Appellant)		(Respondent)

PAN No.AAAFG5310M

Assessee by	Shri Satish Mody
Department by	Shri Vivek Perampurna
Date of Hearing	26.7.2016
Date of Pronouncement	26.7.2016

ORDER

PER BENCH:-

Both the appeals filed by the assessee are directed against the common order dated 23-09-2014 passed by Ld CIT(A)-14, Mumbai and they relate to the assessment years 2009-10 & 2010-11.

2. Ld Counsel appearing for the assessee submitted that the Ld CIT(A) has passed order ex-parte, without the presence of the assessee. The Ld Counsel submitted that the Ld CIT(A) had posted the appeal for hearing on 23.09.2014. He submitted that the assessee filed a letter dated 23-09-2014 seeking adjournment. He further submitted that the Ld CIT(A) has, however, passed the impugned ex-parte orders without considering the adjournment letter filed by the assessee. The Ld A.R also furnished a copy of the letter filed before Ld

CIT(A). Accordingly the Ld A.R prayed that the Ld CIT(A) may be directed to give an opportunity to the assessee and accordingly prayed that both the appeals may be restored to the file of the Ld CIT(A).

3. We have heard Ld D.R and perused the record. Having regard to the submissions made by Ld A.R, we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to present its case before the Ld CIT(A), since the assessee had filed a letter seeking adjournment. The copy of the said letter has been placed before us and we notice that the same bears the seal of the office of Ld CIT(A). Accordingly, we set aside the common order passed by Ld CIT(A) and restore all the matters relating to both the appeals under consideration to the file of Ld CIT(A) with the direction to dispose them afresh, after affording adequate opportunity of being heard to the assessee.

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

Order has been pronounced in the Court on 26.7.2016

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 26/7/2016

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai

PS