

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "SMC" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

ITA No. 4638/Mum/2024
Assessment Year : 2017-18

Shri Gurpreet Singh Rajput, 507, B Wing, Trishul Apartment, Sindhi Society, Chembur, Mumbai PAN :DGFPS0095M	vs.	Income Tax Officer, Ward-27(1)(5), IT Office, Vashi Railway Station Building, Navi Mumbai
(Appellant)		(Respondent)

Assessee by : Shri Ketan Sinroja (*Virtually*)
Revenue by : Smt. Usha Gaikwad, Sr.DR

Date of Hearing : 04-03-2025
Date of Pronouncement : 04-03-2025

ORDER

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order dt.16-07-2024 passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ['Ld.CIT(A)'] and it relates to AY. 2017-18.

2. At the outset, we notice that the Ld.CIT(A) was constrained to pass the order *ex-parte*, since the assessee did not appear before him. We notice that the Ld.CIT(A) has not adjudicated the issues urged by the assessee on merits.

3. The Ld.AR submitted that the assessee could not appear before the Ld.CIT(A) for the reasons beyond his control and accordingly prayed that the assessee may be provided with one more opportunity to present his case properly.

4. We heard the Ld.DR and perused the record. In the facts of the present case, we find merit in the submissions made by Ld.AR. Accordingly, in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the Ld.CIT(A). Accordingly, we set aside the order passed by the Ld.CIT(A) and restore all the issues to the file of Ld.CIT(A) for adjudicating them on merits, after providing adequate opportunity of being heard to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the issue in appeal.

5. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 04-03-2025

Sd/-
[SANDEEP GOSAIN]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 04-03-2025

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai