

IN THE INCOME TAX APPELLATE TRIBUNAL  
Mumbai "F" Bench, Mumbai.

Before Justice C.V. Bhadang (President) & Shri B.R. Baskaran (AM)

I.T.A. No. 2572/Mum/2023 (A.Y. 2011-12)

Vrajlal Umedlal Jhaveri 259, Bazar Gate Street 2 <sup>nd</sup> Floor, Shroff Chambers, Fort Mumbai-400 001.  PAN : AEZPJ3625B (Appellant)	Vs.	ITO, Ward-17(3)(5) Aayakar Bhavan M.K. Road Mumbai-400 020.  (Respondent)
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Assessee by	Shri Tanmay Milind Phadke
Department by	Smt. Vranda U. Matkari
Date of Hearing	30.10.2023
Date of Pronouncement	30.10.2023

ORDER

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 26.5.2023 passed by the learned CIT(A)-National Faceless Appeal Centre, Delhi and it relates to A.Y. 2011-12.

2. At the outset, the learned counsel appearing for the assessee submitted that the learned CIT(A) has dismissed the appeal in limine, without deciding the issues urged before him on merits on the reasoning that the assessee did not respond to the notices issued by him. The Learned AR submitted that the assessee is an aged man and no physical notice was issued to him. All the notices were posted in the income tax portal and the assessee was not aware of those notices. Accordingly he prayed that, in the interest of natural justice, all the issues may be restored to the file of the learned CIT(A) for adjudicating them on merits.

3. We heard learned DR and perused the record. We noticed that the learned CIT(A) was constrained to dismiss the appeal in limine, since the assessee did not respond to the notices issued by him. It is the submission of learned AR that the notices were issued in the income tax portal and hence the assessee was not aware about them. Accordingly, it was submitted that the assessee could not comply to the notices issued by the learned CIT(A).

4. In our view, the Ld CIT(A) could have decided the issues on merits on the basis of material available on record. In any case, in the absence of proper hearing given to the assessee, there is violation of principles of natural justice. Accordingly, we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to present his case properly before the learned CIT(A).

5. Accordingly we set aside the order passed by the learned CIT(A) and restore all the issues to his file for adjudicating them on merits, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to be vigilant and fully cooperate with the learned CIT(A) for expeditious disposal of the appeal.

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

Order pronounced in on 30.10.2023,

Sd/-  
(Justice C.V. Bhadang)  
President

Sd/-  
(B.R. Baskaran)  
Accountant Member

Mumbai.; Dated : 30/10/2023

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//

*PS*

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai