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आयकर अपीलीय अधिकरण "G" न्यायपीठ मुंबई में

IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एम. बालगणेश, लेखा सदस्य के समक्ष

BEFORE SHRI MAHAVIR SINGH, VP AND SHRI M. BALAGANESH, AM

आयकर अपील सं./ ITA No. 4650/Mum/2019

(निर्धारण वर्ष / Assessment Year 2010-11)

M/s Yash Raj Films Pvt. Ltd. 5, Shah Industrial Estate, Off, Veera Desai Road, Andheri W, Mumbai-400 053	बनाम/ Vs.	The Asst. Commissioner of Income Tax, Circle-11(1) Aayakar Bhavan, New Marine Lines, M.K. Road, Mumbai-400 020
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AAACY1176E		

अपीलार्थी की ओर से/ Appellant by	:	Shri Gunal Bansal, AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri T.S. Khalsa, DR

सुनवाई की तारीख / Date of hearing:	10.06.2021
घोषणा की तारीख / Date of pronouncement:	15.06.2021

आदेश / O R D E R

एम. बालगणेश, लेखा सदस्य के द्वारा /

PER M. BALAGANESH, AM:

This appeal of assessee is arising out of the order of the Commissioner of Income Tax (Appeals)]-58, Thane [in short CIT(A)], dated 30.04.2019. The assessment was framed by the Asst. Commissioner of Income Tax, Circle-11(1), Mumbai (in short ITO/ AO) for the A.Y. 2010-11 vide order dated 29.05.2014 under section

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143(3) read with section 144C(4) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. Though the assessee has raised several grounds of appeal contesting various disallowance/ additions made by the learned Assessing Officer and sustained by the learned CIT(A), we find that the assessee has raised a primary ground that the learned CIT(A) has passed an ex-parte order without granting sufficient opportunity to the assessee and on perusal of the order of the learned CIT(A), we find that fair opportunities were indeed given to the assessee for representation which were not complied with by the assessee. The learned AR before us prayed for one final opportunity to be given before the learned Commissioner of Income Tax (Appeals). The learned AR also assured that he will not take any adjournment before the learned CIT(A) and would co-operate in the early disposal of the appeal before the learned CIT(A). We find that since, ex-parte order has been passed by the learned CIT(A), this is a fit case for remanding the appeal before the learned CIT(A) to give more effective opportunity to the assessee and the assessee is also directed to cooperate with the expeditious disposal of the appeal by the learned CIT(A) by not seeking any adjournment except due to exceptional or unavoidable circumstances. In view of this decision, the various grounds raised by the assessee on merits are left open and are remanded back to the file of learned CIT(A) for denovo adjudication.

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

Order pronounced in the open court on 15.06.2021.

Sd/-	Sd/-
(महावीर सिंह /MAHAVIR SINGH)	(एम. बालगणेश / M. BALAGANESH)
(उपाध्यक्ष / VICE PRESIDENT)	(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 15.06.2021

सुदीप सरकार, व. निजी सचिव/ *Sudip Sarkar, Sr.PS*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

व. निजी सचिव/ Sr. Private Secretary

आयकर अपीलीय अधिकरण, मुंबई **/ ITAT, Mumbai**