

आयकर अपीलिय अधिकरण “डी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

1. आयकरअपील सं./ I.T.A. No.7681/Mum/2019
 (निर्धारण वर्ष / Assessment Year: 2011-12)

Reliable Paper India Limited 93, Dadi Seth Agiry lane, Kalabadevi Road, Mumbai-400 002	बनाम/ Vs.	DCIT CC-12 8 th floor, Pratistha Bhavan M. K. Road Mumbai-400 020
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. AAACD-9643-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Shri Sunil Jha, Ld. CIT-DR

सुनवाई की तारीख/ Date of Hearing	:	02/08/2021
घोषणा की तारीख / Date of Pronouncement	:	02/08/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

- Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 contest the order of learned Commissioner of Income-Tax (Appeals)-48, Mumbai [CIT(A)], dated 20/09/2019 on certain grounds of appeal.
- At the time of hearing, none appeared for assessee. The assessment has been framed on *Best Judgment basis* u/s 144 since assessee failed to appear before Ld. AO. Accordingly, Ld. AO estimated income @7% of gross receipts. The assessee filed only written

submissions during appellate proceedings. However, Ld. CIT(A) opined that the estimation of 7% was much lower than estimation of 25% as made in appellate order for AY 2010-11. Aggrieved, the assessee is in further appeal before us. The Ld. CIT-DR pleaded for dismissal of the appeal.

3. Upon perusal of orders of lower authorities, it could be seen that the assessee has not made any effective representation during these proceedings. No supporting documents could be filed. Therefore, the additions were confirmed. We also observe that the assessee has remained negligent in pursuing the proceedings. However, keeping in view the principal of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the matter stand remitted back to the file of Ld. CIT(A) for fresh adjudication by way of speaking order. The assessee is directed to substantiate his stand.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 02nd August, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / Vice President

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 02/08/2021
Sr.PS, Dhananjay

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.