

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD 'A' BENCH, AHMEDABAD**

[Coram: Pramod Kumar AM and Mahavir Prasad JM]

IT(SS)A Nos. 112 to 116/Ahd/2015
Assessment Year : 2005-06 to 2009-10

Shardaben Shankarji Thakor**Appellant**
*Sharda Nivas, Nano Thakorvas,
Ambali Gam, Bopal,
Ahmedabad
[PAN : AEXPT 0449 P]*

Vs.

The Dy. Commissioner of Income-tax**Respondent**
Central Circle-2(1), Ahmedabad

ITA No. 1002/Ahd/2015
Assessment Year : 2011-12

Ashokji Chanduji Thakor**Appellant**
*Chandanmani Niwas,
Thakorvas, Ambali Gam,
Ahmedabad
[PAN : ADTPT 4434 D]*

Vs.

The Dy. Commissioner of Income-tax**Respondent**
Central Circle-2(1), Ahmedabad

ITA No.1003/Ahd/2015
Assessment Year : 2011-12

Rohitji Chanduji Thakor**Appellant**
*Prop: Sharda Enterprises,
Chandanmani Niwas,
Thakorvas, Ambali Gam,
Ahmedabad
[PAN : ADTPT 4435 C]*

Vs.

The Dy. Commissioner of Income-tax**Respondent**
Central Circle-2(1), Ahmedabad

Appearances by:

Aseem Thakkar for the appellant
Umashankar Prasad for the respondent

Date of concluding the hearing: 26.12.2017
Date of pronouncing the order: 27.12.2017

ORDER

Per Bench :

1. By way of these seven appeals, the assessee-appellant(s) has challenged the correctness of the *ex-parte* orders, all dated 09.01.2015, passed by the learned Commissioner of Income-tax (Appeals)-12, Ahmedabad in the matter of assessment under section 153A r.w.s 144 / 143(3) of the Income-tax Act, 1961, for the assessment years 2005-06 to 2009-10 & 2011-12.

2. When these appeals were called out for hearing, it was noticed that the learned CIT(A) has passed the impugned orders *ex-parte*, inter alia, on the ground that the assessee did not respond to the notices of hearing issued by the learned CIT(A) and the assessee did not even file the statement of facts along with the appeal memo. On perusal of the material on record, it is noticed that the last date of hearing fixed by the learned CIT(A) was on 05.12.2014 and the hearing was scheduled on 17.12.2014. Clearly, therefore, the notice for hearing was given less than even 10 days before the scheduled date of hearing. As for the CIT(A)'s observations about statement of facts, we have noticed that the assessee was not specifically put to notice in this regard and thus, the assessee did not have any effective opportunity for making up this deficiency. In any case, when it was put to the Departmental Representative whether he has any objection to the matter being remitted to the file of the CIT(A) for adjudication on merits, he did not have much to say, but left the matter to the bench. Shri Aseem Thakkar, learned counsel for the assessee has assured us that, on the matter being remitted to the file of the learned CIT(A) for adjudication *de novo*, he will ensure strict compliance with the notice of hearing and that the remanded proceedings are expeditiously completed.

3. In view of these discussions and bearing in mind entirety of the case, we deem it fit and proper to remit the matter to the file of the learned CIT(A) for adjudication *de novo*, after reasonable opportunity of hearing to the assessee, by way of speaking order and in accordance with the law. The assessee is also directed to ensure proper compliance with the notice of hearing by the learned CIT(A), failing which the CIT(A) will be at liberty to dispose of the matter on the basis of the material on record.

4. In the result, all appeals are allowed for statistical purposes. Pronounced in the open Court today on this 27th day of December, 2017.

Sd/-

Sd/-

Mahavir Prasad
(Judicial Member)

Pramod Kumar
(Accountant Member)

Ahmedabad, the 27th day of December, 2017

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*Copies to: (1) The appellant
(2) The respondent
(3) Commissioner
(4) CIT(A)
(5) Departmental Representative
(6) Guard File*

By order

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*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*