

**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH, RAJKOT
(Through Video conferencing from E Court at Ahmedabad)
[Coram: Pramod Kumar AM and Rajpal Yadav JM]**

ITA No 515/Rjt/14
Assessment year: 1994-95

Girnar ComplexAppellant
C/o. Ravjibhai Gopalbhai, Tal. Kukavav,
Dist. Amreli [PAN: AAGFG 6056 J]

Vs

Asstt. Commissioner of Income TaxRespondent
Circle-2, Junagadh

ITA No 267/Rjt/17
Assessment year: 1994-95

Girnar ComplexAppellant
C/O V K Agency, Makkam Chowk
Rajkot[PAN: AAGFG 6056 J]

Vs

Income Tax OfficerRespondent
Ward 2(4), Amreli

Appearances by

Chetan Agarwal, for the appellant
Usha N Shrote, for the respondent

Date of hearing of the appeal : January 31, 2018
Date of pronouncing this order: January 31, 2018

O R D E R

Per Pramod Kumar, AM:

1. These two appeals pertain to the same assessee, arise on common set of facts and were heard together. As a matter of convenience, therefore, both of these appeals are being disposed of by this common order. The orders impugned in these appeals are (i) order dated 12th August 2014, in the matter of assessment under section 143(3) r.w.s. 254 of the Income Tax Act, 1961 for the assessment year 1994-95; and (ii) order dated 27th April 2015, in the matter of penalty under section 271(1)(c) for the assessment year 1994-95.

2. During the course of hearing of these appeals, it was noticed that the orders passed by the CIT(A) are *ex parte* orders, as the assessee did not appear before him despite the fact that the notices were duly served on the assessee. When it was pointed out to the learned counsel

for the assessee, he offered his apologies and submitted that given one more opportunity, he will duly appear before the learned CIT(A) and ensure that the appeals are disposed off expeditiously on merits, that the requisitions of the appellate authority will be duly complied with and that he will ensure due and proper assistance to the CIT(A). He thus prayed that the matter be restored to the file of the CIT(A) for fresh adjudication on merits, after giving one more opportunity of hearing to the assessee

3. Learned Departmental Representative did not oppose the matter being restored to the file of the CIT(A) for fresh adjudication on merits.

4. In the light of the above discussions, we are of the considered view that it will be fit and proper to remit the matter to the file of the CIT(A) for fresh adjudication on merits, after giving one more opportunity of hearing to the assessee. We order so. However, considering that the assessment year involved is a very old assessment year, we deem it fit and proper to direct the assessee to approach the CIT(A) on his own, within 30 days of receiving this order, for ascertaining the date of remanded hearing- in case he does not receive any notices of hearing by that time, and to fully cooperate with the CIT(A) in ensuring that these remanded proceedings are completed at the earliest possible. Any lapses on the part of the assessee in complying with these directions, or resorting to any dilatory tactics, will give the CIT(A) liberty to decide the matter on the basis of material on record. With these directions, the matter stands restored to the file of the CIT(A) for fresh adjudication.

5. In the result, the appeals are allowed for the statistical purposes in the terms indicated above. Pronounced in the open court today on the 31st day of January, 2018.

Sd/-

Sd/-

Rajpal Yadav
(Judicial Member)

Pramod Kumar
(Accountant Member)

Dated the 31st day of January, 2018

Copies to:

(1)	<i>The appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

True Copy

*Assistant Registrar
Income Tax Appellate Tribunal
Rajkot bench, Rajkot*