

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

**[Coram: Pramod Kumar AM and Rajpal Yadav JM]**

ITA No.1514/Ahd/2017  
Assessment Year: 2011-12

**Shri Hiteshkumar Punambhai Patel** .....Appellant  
*B-37, Parimal Society-2,  
B/h. Sardar Estate, Ajwa Road,  
Vadodara-390 019  
[PAN : ALBPP 3198 G]*

**Vs.**

**Income Tax Officer** .....Respondent  
*Ward 4(2)(3), Vadodara*

**Appearances by:**

***Written note by M/s. Mukund & Rohit CAs for the Appellant  
Saurabh Singh for the Respondent***

Date of concluding the hearing : 15.03.2018  
Date of pronouncing the order : 05.04.2018

**O R D E R**

**Per Bench :**

1. By way of this appeal, the assessee-appellant has challenged correctness of the order dated 27<sup>th</sup> February, 2017 passed by the by the CIT(A)-4, Vadodara in the matter of assessment under section 143(3) r.w.s. 147 of the Income-tax Act, 1961, for the assessment year 2011-12.

2. When this appeal was taken up for hearing, it was noticed that the impugned order dated 27.02.2017 passed by the learned CIT(A) is an *ex-parte* order and that the appellant could not attend the proceedings before the CIT(A). The impugned order is thus passed without the benefit of assistance by the assessee appellant and the assessee appellant is now in appeal before us.

3. In response to a question from the Bench, learned Departmental Representative fairly agreed that he has no objection to the matter being remitted to the file of learned CIT(A) for adjudication *de novo*, after giving yet another reasonable opportunity of hearing to the assessee. We think this is a fair approach and since the learned CIT(A) did not have the benefit of assistance from the assessee appellant, the matter should be remitted to the file of learned CIT(A) for adjudication *de novo*, after giving yet another opportunity of hearing. In any case, there is no reason for an Appellate Forum being bypassed and the matter being taken up directly before us for adjudication on merits.

4. In view of this discussion and bearing in mind entirety of the case, we deem it fit and proper to remit the matter to the file of learned CIT(A) for fresh adjudication and the assessee appellant be given a reasonable opportunity of hearing. We order so.

5. In the result, appeal is allowed for statistical purposes in the terms indicated above. Pronounced in the open court today on the 5<sup>th</sup> April, 2018

Sd/-

**Rajpal Yadav**  
(Judicial Member)

**Ahmedabad, the 5<sup>th</sup> day of April, 2018**

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

Sd/-

**Pramod Kumar**  
(Accountant Member)

By order

TRUE COPY

Assistant Registrar  
Income Tax Appellate Tribunal  
Ahmedabad benches, Ahmedabad