

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

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

ITA No.3066/Ahd/2016  
Assessment Year: 2005-06

**Neelu Gupta** .....Appellant  
*B-202, Dhananjay Tower,  
Anandnagar Road, Satellite,  
Ahmedabad  
[PAN : ADYPG 0351 K]*

**Vs.**

**Deputy Commissioner of Income-tax** .....Respondent  
*Central Circle 2(2), Ahmedabad*

**Appearances by:**

*None for the Appellant  
Aparna Agarwal 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 order dated 02.08.2016 passed by the by the CIT(A)-12, Ahmedabad, in the matter of assessment under section 153A r.w.s. 143(3) of the Income-tax Act, 1961, for the assessment year 2005-06.
2. This appeal is time barred by 1 day but the assessee has moved a condonation petition seeking condonation of delay. Having perused the material and having heard the learned Departmental Representative on the same, we are inclined to condone the delay and take up the matter on merits.
3. When this appeal was taken up for hearing, it was noticed that the impugned order dated 02.08.20166 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.
4. 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.

5. 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.

6. 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*