

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

BEFORESHRI RAJPAL YADAV, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 1633/Ahd/2014

निर्धारणवर्ष/Assessment Year: 2010-11

M/s. Jagdish & Co., Shikhod Talavadi, Behind CP College, Anand-388 001 PAN : AABFJ 4181 C	Vs.	The Income-tax Officer, Ward-1, Anand
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Arti N. Shah, AR
Revenue by :	Uma Shankar Prasad, Sr DR

सुनवाई की तारीख/Date of Hearing : 09/04/2018

घोषणा की तारीख /Date of Pronouncement: 10/04/2018

आदेश/O R D E R

The assessee is in appeal before the Tribunal against the order of the learned CIT(A)-II, Baroda dated 16.01.2014 passed for Assessment Year 2010-11.

2. In the first ground of appeal the assessee has pleaded that the learned CIT(A) has erred in dismissing the appeal of the assessee *ex-parte*.

3. With the assistance of the learned representatives, I have gone through the record carefully. It emerges out that learned First Appellate Authority has issued notice of hearing on 20.05.2013 which remained un-complied with. In response to the next notice of hearing, assessee filed an adjournment application and hearing was accordingly adjourned. Thereafter, on next notice, assessee did not appear before the learned CIT(A) and the learned First Appellate Authority has dismissed the appeal of the assessee for want of prosecution.

4. Sub-section (6) of section 250 contemplates that the learned First Appellate Authority would prepare the statement of facts pointing out the issues in dispute and thereafter record his reasons in support of his conclusion on those points. By dismissing the appeal for want of prosecution, the learned First Appellate Authority has failed to adhere to the mandatory provision; therefore, his order is not sustainable. I accordingly set aside the order of ld. CIT(A) and restore all issues raised in this appeal to the file of learned First Appellate Authority for fresh adjudication.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Court on 10th April, 2018 at Ahmedabad.

Sd/-

**(RAJPAL YADAV)
JUDICIAL MEMBER**

Ahmedabad; Dated 10/04/2018

Eja T. & P.S

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/BY ORDER,

TRUE COPY

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad