

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

[Coram: Pramod Kumar AM and Madhumita Roy JM]

ITA No.3528/Ahd/2016
Assessment Year: 2012-13

Ajay Kailashchandra Kanodia HUF

.....**Appellant**

C/o. V.K. Moondra C.A.
201, Sarap,
Opp. Navjivan Press,
Ashram Road,
Ahmedabad - 14.
[PAN : AADHA 9630 F]

Vs.

Income Tax Officer,
Ward – 1(2)(1), Ahmedabad.

.....**Respondent**

Appearances by

Vinit Moondra for the appellant
Saurabh Singh for the respondent

Hearing concluded on: 09.05.2018
Order pronounced on : 15.05.2018

O R D E R

Per Pramod Kumar, AM:

1. By way of this appeal, the assessee appellant has raised the following grievance, against the ex-parte order dated 11.11.2016 passed by the learned CIT(A) for the assessment year 2012-13.

“The learned Assessing Officer has erred in law by making an addition of Rs.746650/- out of weaving charges without identifying the facts of the case and real nature of transactions involved. The Ld. CIT(A) has erred in law by confirming the same.”

2. When this appeal was called out for hearing, it has been noticed that the appeal has been dismissed ex-parte and as such the issue raised by the assessee, as reflected in the ground of appeal, has not been examined on merits by the learned CIT(A). In this view of the matter and with the consent of learned Departmental Representative, the matter is remitted to the file of learned CIT(A) for the limited purpose of adjudicating

above grievance. While doing so, learned CIT(A) will give yet another opportunity of hearing to the assessee and decide the matter on merits in accordance with law.

3. In the result, appeal is allowed for statistical purposes. Pronounced in the open court today on the 15th May, 2018.

Sd/-
Madhumita Roy
(Judicial Member)

Sd/-
Pramod Kumar
(Accountant Member)

Dated: 15th May, 2018

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Copies to:

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

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad