

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

[Coram: Pramod Kumar, AM and Ms. Madhumita Roy, JM]

ITA No. 1196/Ahd/2018
Assessment Year: 2013-14

Ranjan Hasmukhrai Gaglani
F-703, Vishwanath Sopan,
18 ND Avenue, Opp. O7 Club,
Sky City Road, Shela,
Dist : Ahmedabad
PAN : ADHPG 5695 F]

.....Appellant

Vs.

Income Tax Officer
Ward 3(2)(4), Ahmedabad

.....Respondent

Appearances by:

MK Patel for the Appellant
Saurabh Singh for the Respondent

Date of concluding the hearing : 22.06.2018
Date of pronouncing the order : 26.06.2018

O R D E R

Per Pramod Kumar, AM:

1. By way of this appeal, the assessee-appellant has challenged correctness of the order dated 22nd March, 2018 passed by the by the CIT(A)-3, , Ahmedabad, in the matter of assessment under section 143(3) of the Income-tax Act, 1961, for the assessment year 2013-14.

2. When this appeal was taken up for hearing, it was noticed that the impugned order dated 22.03.2018 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. At the time of hearing, learned Counsel for the assessee submits that the notices issued by the CIT(A) were not served on the assessee as there was a change in the address of the assessee; however, learned Counsel for the assessee undertakes to ensure proper compliance of the same if another opportunity is provided to present her case before the learned CIT(A). Learned Departmental Representative 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. In this view of the matter and with the consent of learned Departmental Representative, 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.

4. In the result, appeal is allowed for statistical purposes in the terms indicated above. Pronounced in the open court today on the 26th June, 2018

Sd/-

Ms. Madhumita Roy
(Judicial Member)

Ahmedabad, the 26th day of June, 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*