

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।**

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& SMT. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 233/Ahd/2018

(निर्धारण वर्ष / Assessment Year : 2014-15)

<b>Dahyabhai L Patel</b> 7/B, Pannapark, Gayatri Mandir Road, Mahavirnagar, Himatnagar – 383 001	<b>बनाम/</b> Vs.	<b>Income Tax Officer,</b> S.K., Ward-4, Himmatnagar
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABNPP5865G		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Darshan Belani, A.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri Saurabh Singh, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	20/06/2018
घोषणा की तारीख /Date of Pronouncement	05/07/2018

**आदेश/ORDER**

**PER PRADIP KUMAR KEDIA - AM:**

The captioned appeal has been filed at the instance of the assessee against the order of the CIT(A)-2, Ahmedabad ('CIT(A)' in short), dated 01.12.2017 arising in the assessment order dated 27.12.2016 passed by the Assessing Officer (AO) u/s. 143(3) of the Income Tax Act, 1961 (the Act) concerning assessment year 2014-15.

2. The assessee has taken several grounds of appeal seeking to challenge the order of the CIT(A). However, on perusal of the order of the CIT(A), we notice that the CIT(A) has passed the order *ex parte* in the absence of the assessee. Therefore, we consider it appropriate that a reasonable opportunity is given to the assessee to place its defense before the CIT(A) to enable the First Appellate Authority to pass speaking order after taking cognizance of the merits of the case as may be advanced on behalf of the assessee. Therefore, we consider it appropriate to set aside the order of the CIT(A) and restore all the issues back to the file of the CIT(A) in larger interest of justice with a view to enable the assessee to avail opportunity once more. Needless to say, the assessee shall fully co-operate with the proceedings before CIT(A) without any *demur*, failing which, the CIT(A) shall be at liberty to conclude the appellate proceedings in accordance with law. Hence, the order of the CIT(A) is set aside and all the issues raised in the captioned appeal are restored back to the file of the CIT(A) for fresh adjudication in accordance with law after giving reasonable opportunity of hearing to the assessee.

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

**This Order pronounced in Open Court on 05/07/2018**

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER

Ahmedabad: Dated 05/07/2018

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अग्रहित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT

4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /  
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद ।