

आयकर अपील[य अधकरण, अहमदाबाद ँयायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
"SMC" BENCH, AHMEDABAD
BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
AND
Ms MADHUMITA ROY, JUDICIAL MEMBER

अपील सं./ITA No.1757/Ahd/2014

जधाण वष/Asstt. Year:2009-2010

Manoharlal Kanaiyalal Dave, 4 th Floor, Steel Chambers, Lakkadpitha Raod, Baroda-390001. PAN: ACUPD 3437A	Vs.	ITO, Ward-5(3), Baroda.
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(Applicant)	(Responent)
Assessee by :	Shri Sakar Sharma, A.R
Revenue by :	Smt Uma Shankar Prasad, Sr. D.R

सुनवाई का ताराख/Date of Hearing : 04/09/2018

घोषणा का ताराख /Date of Pronouncement: 29/11/2018

आदेश/O R D E R

PER Ms MADHUMITA ROY, JUDICIAL MEMBER:

The instant appeal preferred by the Assessee before us against the order dated 19/02/2014, passed by the Learned Commissioner of Income Tax(Appeals)-5, Vadodara, arising out of the order dated 28/12/2011, passed u/s.143(3) of the Income tax Act 1961, (in short "the Act") framed by the Assessing Officer, for the Assessment Year 2009-2010.

2. The Ld.AO passed an order of addition to the tune of Rs.16,17,730/- to the total income of the assessee which was appealed against by the assessee before the First Appellate authority on various grounds who in turn dismissed the same against ex-parte on 19/02/2015.

3. It appears from the order impugned that in appeal various notices were served upon the assessee but assessee never attended the hearing. On the contrary, only written note of submission filed on his behalf on 16/12/2013, which was ultimately considered for disposal of the matter by the Ld.CIT(A). Since the order admittedly has been passed ex-parte by the Ld.CIT(A), we think it fit and proper to send the same to the file of Ld.CIT (A), in order to provide an opportunity of hearing to the assessee to represent his case before him for the ends of justice. In the circumstances stated above, we set aside the issue to the file of the Ld.CIT(A), to dispose of the same by giving a reasonable opportunity of hearing to the assessee.

4. In the result, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the Court on 29/11/2018 at Ahmedabad.

**-Sd-
(AMARJIT SINGH)
ACCOUTANT MEMBER**

(True Copy)

Ahmedabad; Dated 29/11/2018
Manish

**-Sd-
(Ms MADHUMITA ROY)
JUDICIAL MEMBER**

आदेश कॆ कॆतलम अॆषत/Copy of the Order forwarded to :

1. अॆलाथॆ / The Appellant
2. कॆथॆ / The Respondent.
3. संबॆधत आयकर आयुॆत / Concerned CIT
4. आयकर आयुॆत(अॆल) / The CIT(A)
5. ढभागीय कॆतलम, आयकर अॆलम अॆधकरण / DR, ITAT,
6. गडकॆल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक ढजीकार (Dy./Asstt.Registrar)
आयकर अॆलम अॆधकरण, अहमदाबाद / ITAT, Ahmedabad