

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER AND
SHRI O.P.MEENA, ACCOUNTANT MEMBER**

**ITA No.39/SRT/2019
Assessment Year: 2015-16**

(Appellant) Shri Kanubhai Bharwad, 136, Bharwad Faliyu, Kapodara, Varachha, Surat.	<u>बना</u> <u>म/</u> Vs.	(Revenue) The Income Tax Officer, Ward-3(3)(3), Surat.
P.A.N: APEPB 7198 H		

Appellant by	Shri Sapnesh R.Sheth – CA
Respondent by	Shri Prasoon Kabra – Sr.DR
Date of Hearing:	26.02.2019
Date of Pronouncement:	27.02.2019

आदेश / ORDER

PER KUL BHARAT, J.M:

1. This appeal by the assessee is directed against the order of Ld.Commissioner of Income Tax (Appeals)-3, Surat [in short “the CIT(A)] dated 12.12.2018 pertaining to assessment year 2015-16.

2. The assessee has taken the following grounds of appeal :

S.No.	Grounds of Appeal	Tax effect relating to each Ground of appeal)
1.	On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-tax (Appeals) has erred in passing ex-parte order without providing reasonable opportunity of hearing to assessee	Nil
2.	On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-tax (Appeals) has erred in confirming the action of assessing	Rs.20,28,600/-

	<i>officer in making addition of Rs.67,62,000/- as unexplained investment in property as well as erred in invoking provisions of section 115BBE and thereby taxing the same at 30%.</i>	
3.	<i>It is therefore prayed that above addition made by assessing officer and confirmed by Commissioner of Income-tax(Appeals) may please be deleted.</i>	<i>Nil</i>

3. In this case, the assessee has filed an application seeking early hearing on the ground that the impugned order had been passed ex-parte to the assessee and the assessee was not given sufficient opportunity by Id.CIT(A). The Id.Counsel for the assessee submitted that he would appear before the Id.CIT(A) and would not to seek adjournment and he further assured that the assessee co-operate in the appellate proceedings before the Id.CIT(A), if the matter is set-aside to the Id.CIT(A).

4. Considering the totality of the facts and more particularly when the impugned order is ex-parte to the assessee the appeal was taken up for hearing out of turn. Arguments of the parties heard. Keeping in view the fact that the Id.CIT(A) had given three adjournments to the assessee during the appellate proceedings. A cost of Rs.1,000/- is imposed on the assessee, the impugned order is set-aside subject to the payment of cost of Rs.1,000/- to be deposited with Bar Association.

5. The assessee would collect this order and appear before the Ld.CIT(A) suo moto, thereafter, Ld.CIT(A) after giving reasonable opportunity to the assessee decide the appeal afresh.

8. In the result, appeal of the assessee is allowed for statistical purpose.

Order was pronounced in the open court on 27.02.2019.

**Sd/-
(O.P.MEENA)
ACCOUNTANT MEMBER**

**Sd/-
(KUL BHARAT)
JUDICIALMEMBER**

Surat; दिनांक Dated : 27/02/2019 / S.Gangadhara Rao/Sr.PS

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat