



2	01.06.2015	12.06.2015
3	03.07.2015	10.07.2015
4	14.07.2015	21.07.2015
5	31.07.2015	06.08.2015 - Adjournment application filed. Case adjourned on 20.08.2015
6	12.10.2015	22.10.2015
7	27.10.2015	03.11.2015
8	04.11.2015	19.11.2015
9	30.11.2015	08.12.2015

It is thus evident on record that several opportunities of hearing was provided to the appellant by the Learned CIT(A) in order to dispose of the matter. However, only in two occasions out of nine adjournment applications were filed. Further that, no assistance were practically given by the appellant save and except on 11.10.2015, the representative of the assessee furnished a letter dated 10.06.2015 intimating that search action were carried out at various premises of the assessee and its associates on 19.03.2015 and therefore the assessment order for the year under consideration gets abated. No other submission was filed. Having no alternative, the Learned CIT(A) had to dispose of the matter ex-parte on the basis of the material available on record.

3. At the time of hearing of the instant appeal, the Learned Senior Counsel appearing for the assessee submitted before us that the matter can be heard out and can be disposed of by us on merit. However, no explanation has been rendered by him as to why the assessee failed to appear before the Learned CIT(A) during the entire appellate proceeding in spite of having several opportunities of being heard by the first appellant authority. We do not appreciate the conduct of the assessee in this respect neither we want to dispose of the matter on merit. However, taking into consideration the entire aspect of the matter we expressed our mind to give another opportunity to the appellant to get his appeal heard by the authorities below. The Learned representative of the department fairly has not raised any objection to this.

4. Having heard the Learned Counsel appearing for the parties, having regard to the facts and circumstances of the case we set aside the issue to the file of the Learned CIT(A) to decide the matter afresh upon giving a reasonable opportunity of hearing to the appellant and also after taking into consideration the evidences placed on record or the materials and are evidences which the appellant may chose to file at the time of hearing of the appeal. However, taking into consideration the conduct of the appellant as it appears from the records for not being serious before the first appellate authority we impose a cost of Rs.20,000/- upon the appellant proposal of which has fairly been agreed upon by the Learned Senior Counsel for the appellant before us. Such cost is to be deposited with the Revenue, the receipt whereof be submitted before the Learned CIT(A) before the appeal is taken up for hearing. We further make it clear that in the appellate proceeding the assessee will also co-operate with the Learned CIT(A) without asking for any unnecessary adjournment.

5. In the result, assessee's appeal is allowed for statistical purposes.

**This Order pronounced in Open Court on**

**30/04/2019**

Sd/-  
( PRAMOD KUMAR )  
**VICE PRESIDENT**

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

Ahmedabad; Dated 30/04/2019

*Priti Yadav, Sr.PS*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-2, Vadodara.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad