

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

ITA No.201/Ahd/2017
(Assessment Year : 2013-14)

M/s. Shree Rang Developers, 6, Shivanand Society, Opp. Vijaynagar School, Naranpura, Ahmedabad – 380 013.	Vs.	The DCIT, Circle – 2(2), Ahmedabad.
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[PAN No. ABSFS 1161 K]

(Appellant)

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(Respondent)

Appellant by :	Shri M. K. Patel, A.R.
Respondent by :	Ms. Nilam Das Gupta, Sr.D.R.

Date of Hearing	08/05/2019
Date of Pronouncement	10/05/2019

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 16.11.2016 passed by the Commissioner of Income Tax (Appeals)-10, Ahmedabad under section 143(3) of the Income Tax Act, 1961 (in short ‘the Act’) arising out of the order dated 24.02.2016 passed by the DCIT, Circle – 2(2), Ahmedabad for the Assessment Year 2013-14.

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2. At the time of hearing of the instant appeal, the Learned Counsel appearing for the assessee submitted before us that the order impugned has been passed on merit ex-parte by the first appellate authority. In fact, he prayed for the issue to be set aside to the file of the Learned CIT(A) for fresh adjudication of the matter since he has not granted a further opportunity of hearing by the Learned CIT(A) while deciding the matter against the assessee. The Learned DR on the other hand has not made any serious objection to the contention made by the Learned CIT(A). However, he relies upon the order passed by the authorities below. It is on record that initially the matter was fixed for hearing on 04.05.2016 when none appeared on behalf of the assessee in spite of notice being served upon the assessee. The matter was further fixed for final hearing on 20.10.2016. Since on that particular date none appeared on behalf of the assessee nor any adjournment has been sought for on his behalf the Learned CIT(A) on the basis of record before him finalized the matter confirming the order passed by the Learned AO.

3. Heard the respective parties, perused the relevant materials available on record. Having regard to the facts and circumstances of the case we are of the considered view that in order to prevent the miscarriage of justice an opportunity of hearing be given to the assessee to represent his case before the Learned CIT(A) and we thus set aside the issue to the file of the Learned CIT(A) to adjudicate the same afresh after affording an opportunity of hearing to the assessee and upon taking into consideration the evidences already on record and also the evidences which the assessee may chose to file at the time

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of hearing of the instant appeal. Assessee's appeal is, thus, allowed for statistical purposes.

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

This Order pronounced in Open Court on	10/05/2019
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 10/05/2019

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)-10, Ahmedabad.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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