

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**AHMEDABAD “SMC” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI WASEEM AHMED, ACCOUNTANT MEMBER)**

**ITA. No: 2929/AHD/2017  
(Assessment Year: 2005-06)**

<b>M/s. Unique Printers City Mille Compound, Kankaria Road, Ahmedabad-380022 (Appellant)</b>	<b>V/S</b>	<b>Asst. Commissioner of Income-tax, Circle-5(3), Ahmedabad (Respondent)</b>
--------------------------------------------------------------------------------------------------------------	------------	------------------------------------------------------------------------------------------

**PAN: AAAFU4716F**

**Appellant by : Smt. Artiben N. Shah, AR  
Respondent by : Shri Uma Shanker Prasad, Sr. D.R.**

**(आदेश)/ORDER**

Date of hearing : 23 -08-2019

Date of Pronouncement : 18 -10-2019

**PER MAHAVIR PRASAD, JUDICIAL MEMBER**

1. This appeal filed by the Assessee is directed against the order of the Ld. CIT(A)-5, Ahmedabad dated 06.11.2017 pertaining to A.Y. 2014-15 and following grounds have been taken:

1. *The Learned Commissioner of Income Tax (Appeals)-5, Ahmedabad has erred in law and on facts of the case by disposing the appeal filed by the Appellant without giving sufficient opportunity of hearing.*
2. *The Learned Commissioner of Income Tax (Appeals)-5, Ahmedabad has erred in law and on facts of the case by confirming disallowance of Rs.7,78,601/- made u/s.14Ar.w.r. 8D of the I.T. Act, 1961.*
3. *The Learned Commissioner of Income Tax (Appeals)-5, Ahmedabad has erred in law and on facts of the case in confirming the finding of the Assessing Officer that the Appellant is not entitled to depreciation on motor car @ 50% as claimed by the Appellant, and accordingly, has confirmed that the Assessing Officer has rightly allowed depreciation @ 15%.*
4. *Your Appellant prays to reserve the right to add, alter, amend and/or withdraw any of the above grounds of appeal.*

2. Facts of the case are that the assessee is engaged in the business of manufacturing and printing.
3. At the outset, ld. A.R. vehemently argued that ld. CIT(A) has passed an ex parte order without affording an opportunity of being heard to the assessee and same is amount to miscarriage of justice. And ld. CIT(A) sent two notices to the assessee but same were returned unserved. And ld. CIT(A) has not passed any detailed and reasoned order rather he just confirmed the order of the ld. Assessing Officer.
4. We have heard both the parties and gone through the relevant record and impugned order. We are of the opinion that reasonable and fair opportunity should be given to the parties in order to pass detailed, reasonable and speaking order. We do understand that after filing the appeal with the ld. CIT(A), it was duty of the assessee to follow up his appeal for which he failed to do so. Therefore, in the interest of justice, we set aside this matter back to the file of the ld. CIT(A) to decide matter afresh after giving an opportunity of being

heard to the assessee with the condition that assessee shall deposit Rs. 5000/- as a cost to the revenue within one month after receiving this order and ld. CIT(A) will proceed with the appeal only after production of receipt of Rs. 5,000/- by the assessee.

5. In the result, appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in Open Court on	18- 10- 2019
-----------------------------------	--------------

Sd/-

**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER True Copy**  
Ahmedabad: Dated 18 /10/2019

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad