

आयकर अपीलार्थ आधिकरण, राजकोट ँयायपीठ, राजकोट ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**RAJKOT BENCH, RAJKOT**  
**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &**  
**MS. MADHUMITA ROY, JUDICIAL MEMBER**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent
1.	120/Rjt/2019	2016-17	Monalisa Discretionary Family Trust 21, Bhomeshwar Society Street No.7, Jamnagar Road, Rajkot PAN No. AAA TM3 464 E	Dy. Commissioner of Income-tax CPC, Bangalore
2.	121/Rjt/2019	2016-17	Manvata Discretionary Family Trust 21, Bhomeshwar Society Street No.7, Jamnagar Road, Rajkot PAN No. AAA TM5 154 F	Dy. Commissioner of Income-tax CPC, Bangalore

(अपीलाथ /Appellant)	..	(ँयथ / Respondent)
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अपीलाथ ओर से / Appellant by :	Shri D. M. Rindani, AR
ँयथ क ओर से / Respondent by :	Shri Suhas Mistry, Sr. DR
सुनवाई क तारख / Date of Hearing	27/02/2020
घोषणा क तारख / Date of Pronouncement	28/02/2020

**आदेश / O R D E R**

**PER BENCH:**

Both the appeals relate to the order under section 154 of the Income Tax Act, 1961 (hereinafter referred to as 'the act') passed by the Ld. CIT(A), Jamnagar, for A.Y. 2016-17. Since the issues are identical, these are heard analogously and are being disposed of by a common order.

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2. It appears that the Ld. CIT(A) has passed the order ex-parte since none appeared in spite of repeated notices served upon the assessee. However, in view of the submission made by the Ld. Counsel appearing for the assessee that another opportunity may be given to the assessee to represent his case before the authorities below, we in order to prevent the miscarriage of justice set-aside the issue to the file of the Ld. CIT(A) to adjudicate the issue afresh upon giving an opportunity of being heard to the assessee and upon taking into consideration the evidences on record and any other evidences which the assessee may choose to file at the time of hearing of the matter and to pass a reasoned order thereon.

3. In the combined results, both the appeals are allowed for statistical purposes.

<b>This Order pronounced in Open Court on</b>	<b>28/02/2020</b>
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**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

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

Dated 28 /02 /2020

Tanmay Datta, Sr. PS

TRUE COPY

**आदेश का प्रतिलिपि अपेक्षित/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)-
5. प्रभागीय प्रमुख, आयकर अपीलार्थी अधिकरण, राजकोट/DR,ITAT, Rajkot
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलार्थी अधिकरण, राजकोट / ITAT, Rajkot