

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकरअपीलसं./ITA No.12/SRT/2019

(निर्धारणवर्ष / Assessment Year: (2011-12)

(Virtual Court Hearing)

Jashavanti Synthetics Pvt. Ltd., 39-Sugam Society, Adajan Patia, Rander Road, Surat – 395009.	V s.	The Income Tax Officer, Ward-1(1)(3), Surat.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABCJ 4425 G		
(Assessee)		(Respondent)

Assessee by : Shri Mehul R.Shah - CA

Respondent by : Ms.Anupama Singla – Sr.DR

सुनवाईकीतारीख/ Date of Hearing : 27/07/2021

घोषणाकीतारीख/Date of Pronouncement: 27/07/2021

आदेश / O R D E R

PER DR. A. L. SAINI, ACCOUNTANT MEMBER:

Captioned appeal filed by the assessee pertaining to assessment year 2011-12, is directed against the order passed by the Id.Commissioner of Income Tax(Appeals)-1, Surat dated 27.09.2018.

2. At the outset itself, the Ld.Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before the Id.CIT(A) and the order being an *ex-parte* order, is stood vitiated on account of violation of principle of natural justice. The Id.Counsel for the assessee contended that in the interest of justice, another opportunity to contest the appeal before the Id.First Appellate Authority may be granted to the assessee. The Id.Counsel explained the reasons of non-appearance before the Id.CIT(A) stating that assessee could not communicate the date of hearing to his Authorised Representative, hence, there was a communication gap between the Authorised Representative and assessee, therefore, assessee could not plead his case before the Id.CIT(A).

3. The Id.Departmental Representative(DR) for the Revenue debarred from objecting the stand of the Id.Counsel.

4. We have heard both the parties and perused the material available on record. We note that assessee has not participated in the appellate proceedings and order passed by the Id.CIT(A) is an *ex-parte* order without adjudicating the issues on merits. The Id.CIT(A) did not consider the assessment records and material available before him to decide the appeal on merits. Therefore, we note that order passed by the Id.CIT(A) is not a speaking order. Considering the above facts, we note that assessee could not plead his case successfully before the Id.CIT(A). Hence, it is a violation of principle of natural justice. Therefore, we deem it fit and proper to set-aside the order of Id.CIT(A) and remit the matter back to the file of the Id.CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of assessee is treated as allowed.

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

Order is pronounced at the time of hearing of appeal on 27/07/2021 in the Virtual Court of hearing.

**Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER**

**Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER**

Surat /दिनांक/ Date: 27/07/2021 /sgr

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

/ / TRUE COPY / /

Assistant Registrar/Sr. PS/PS
ITAT, Surat