

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH
BEFORE SHRI PAWAN SINGH, JM & DR. A.L.SAINI, AM
ITA No.617/SRT/2018
(A.Y: 2014-15)
(Virtual Court Hearing)

Vasantlal A. Vakharia, C/o. Vakharia Dyeing and Finishing Works, Ashwini Kumar Road, Surat.	Vs.	The ITO, Ward-3(2)(4), Surat.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.: ABCPV1685P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Appellant by : Shri Mihir Gandhi, CA
Revenue by : Ms Anupama Singla, Sr. DR

Date of Hearing : 16/09/2021
Date of Pronouncement : 16/09/2021

आदेश / O R D E R

Per Dr. A. L. Saini, AM:

Captioned appeal filed by the assessee, pertaining to Assessment Year 2014-15, is directed against the order passed by Id. Commissioner of Income Tax (Appeals)-3, Surat, in Appeal No. CIT(A),Surt-3/10847/2016-17, dated 19.06.2018, which in turn arises out of an assessment order passed by the Assessing Officer u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'), dated 30.12.2016.

2. At the outset itself, the Id. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(A) and the order being an *ex-parte* order, stood vitiated on account of violation of principle of natural justice. Learned Counsel submitted that during the appellate proceedings, the assessee has applied for true copy of Income Tax Return and other material, which were to be submitted before the Ld. CIT(A). However, the Department took a lot of time to furnish these documents to the assessee. Therefore, assessee could not appear before Id.CIT(A) and as a result, the Id. CIT(A) has passed an *ex parte* order. Therefore, Id. Counsel prays the Bench that an another opportunity to contest the appeal before Id. CIT(A) may be granted to the assessee.

3. On the other hand, Ld. DR did not have any objection if the matter is remitted back to the file of the ld. CIT(A).

4. Considering the above facts, we note that assessee has not given opportunity of being heard and could not plead his case successfully before the ld. CIT(A). We note that order passed by the ld. CIT(A) is not as per the mandate of the provisions of section 250(6) of the Act. We note that the ld. CIT(A) did not discuss the assessee's case on merits based on the material available before him hence it is a violation of principle of natural justice. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the ld. CIT(A) and remit the matter back to the file of the ld. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order is pronounced at the time of hearing of appeal on 16/09/2021 in the Virtual Court of hearing.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(DR. A. L. SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 16/09/2021

SAMANTA

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. Pr. CIT
5. DR
6. Guard File

By order

// TRUE COPY //

Assistant Registrar/Sr. PS/PS
ITAT, Surat