

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH**  
**BEFORE SHRI PAWAN SINGH, JM & DR. A.L.SAINI, AM**  
**ITA No.678/SRT/2018**  
(A.Y: 2014-15)

Sonal Rakesh Mehta, A-801, Sharvane Residency, Thithal Road, Sheetal Park, Valsad.	Vs.	The ITO, Ward-4, Surat.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.: ACSPM1331Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Appellant by : Shri Suresh K. Kabra, CA  
Revenue by : Ms Anupama Singla, Sr. DR  
**Date of Hearing : 22/09/2021**  
**Date of Pronouncement : 24/09/2021**

**आदेश / O R D E R**

**Per Dr. A. L. Saini, AM:**

The 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), Valsad in Appeal No. CIT(A)/VLS/507/16-17/665, dated 12.07.2018, which in turn arises out of an assessment order passed by Assessing Officer u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'), dated 29.12.2016.

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. The Id. Counsel submits that assessee's father in law was seriously ill, therefore he could not attend the proceedings before the Id. CIT(A) and as a result the Id. CIT(A) has passed an *ex parte* order. The Id. Counsel for the assessee contended that in the interest of justice, another opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee.

3. Learned DR for the Revenue did not have any objection if the matter is remitted back to the file of ld. CIT(A).

4. We note that in the assessee's case under consideration, the assessment was carried out u/s 143(3) of the Act and the impugned order passed by the ld. CIT(A), is an *ex parte* order and non-speaking order, therefore, we do not wish to make any comments on the merits of the grounds raised by the assessee.

5. Considering the above facts, we note that assessee could not plead his case successfully before the ld. CIT(A). 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.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced at the time of hearing of appeal on 24/09/2021 in the Virtual Court of hearing.

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

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

Surat, Dated: 24/09/2021  
SAMANTA

**Copy to:**

1. Appellant
2. Respondent
3. CIT(A)

*ITA No.678/SRT/2018*  
*Assessment Year.2014-15*  
*Sonal Rakesh Mehta*

4. Pr. CIT
5. DR
6. Guard File

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By order

Assistant Registrar/Sr. PS/PS  
ITAT, Surat