

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

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

आयकरअपीलसं./ITA No.09/SRT/2021

(निर्धारणवर्ष / Assessment Years: (2012-13)

(Virtual Court Hearing)

Vandanaben Rajesh Chaudhary, At & Post: Ambawadi, Moti Daman, Daman & Diu, Surat,	Vs.	The ITO (International Taxation), Surat.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACIPC0931E		
(Assessee)		(Respondent)

Assessee by: Shri Hardik Vora, AR

Revenue by: Ms Anupama Singla, Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 08/02/2022

घोषणाकीतारीख/Date of Pronouncement: 08/02/2022

आदेश / ORDER

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

The captioned appeal filed by the assessee, pertaining to Assessment Year 2012-13, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)-13, Ahmedabad [in short 'ld. CIT(A)'], in Appeal No. CIT(A)-13/Intl.Taxn/Ahd/211/2019-20 dated 11.11.2020, which in turn arises out of an assessment order passed by the Assessing Officer u/s 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') dated 24.12.2019.

2. At the outset itself, the ld. Counsel for the assessee assailed the impugned order by contending that 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 for the assessee submits that during the appellate proceedings, notice of hearing could not be served on the assessee, therefore, assessee could not submit the documents and evidences before the ld. CIT(A). Therefore, Learned Counsel contended that one more opportunity should be given to the assessee to plead his case before the ld. CIT(A).

3. Considering the above facts, we note that assessee could not plead his case successfully before the Id. CIT(A). We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest his case. 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 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 the assessee is treated as allowed.

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

Order is pronounced in the open court on 08/02/2022 by placing the result on the Notice Board as per Rule 34(5) of the Income Tax (Appellate Tribunal) Rule 1963.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

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

सुरत /Surat / दिनांक/ Date: 08/02/2022

SAMANTA

Copy of the Order forwarded to:

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

By Order

// TRUE COPY //

Assistant Registrar/Sr. PS/PS
ITAT, Surat