

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
[CONDUCTED THROUGH VIRTUAL AT AHMEDABAD]**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No. 89/Ahd/2019
(Assessment Year: 2010-11)

Sneha Yogendrakumar Agrawal 9, Ratnadeep Avenue, Navinchandra Park, Civil Camp Road, Shahibaug, Ahmedabad- 380004	Vs.	ITO Ward-1(2)(4), Ahmedabad
[PAN No.AEGPA5132H]		
(Appellant)	..	(Respondent)

Assessee by :	None
Revenue by :	Shri R. R. Makwana, Sr. DR
Date of Hearing	07.03.2022
Date of Pronouncement	10.03.2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 14.12.2018 passed by the Commissioner of Income Tax (Appeals)-10, Ahmedabad arising out of the order dated 05.12.2017 passed by the ITO, Ward-1(2)(4), Ahmedabad under Section 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) for A.Y. 2010-11.

2. Admittedly, this appeal is against an ex-parte order passed by the Ld. CIT(A). It is also a fact that number of occasions none appeared on behalf of the assessee before the First Appellate Authority. However, in terms of the statutory provision under Section 250(6) of the Act the Ld. CIT(A) is to dispose of the appeal on merit with a reasoned order which is absent in the instant case before us. Hence, we set-aside the issue to the file of the Ld.

- 2 -

CIT(A) to consider the issue afresh upon giving an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter and to dispose of the appeal with a reasoned order. We make it clear that the assessee would also not ask for any unnecessary adjournment and would cooperate with the Ld. CIT(A) in adjudicating the matter. Hence, assessee's appeal is disposed of with statistical purposes.

3. In the result, the appeal preferred by the assessee is allowed for statistical purpose.

This Order pronounced in Open Court on	10/03/2022
---	-------------------

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated 10/03/2022
TANMAY, Sr. PS

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित/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. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad