

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकरअपीलसं./ITA No.202/SRT/2020

(निर्धारणवर्ष / Assessment Years: (2014-15)

(Virtual Court Hearing)

Himatbhai Bhagvanbhai Bhalala, Flat No.301, Building No.A, Shukan Residency, Puna Simada Road, Yogi Chowk, Surat-395010.	Vs.	The ITO, Ward-2(3)(2), Surat.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BNAPB0455Q		
(Assessee)		(Respondent)

Assessee by: Shri Rushi Parekh, CA

Revenue by: Ms Anupama Singla, Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 30/03/2022

घोषणाकीतारीख/Date of Pronouncement: 30/03/2022

आदेश / O R D E R

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

The captioned appeal filed by the assessee, pertaining to Assessment Year 2014-15, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)-1 [in short 'ld. CIT(A)'], Surat in ITBA Appeal No. CIT(A)-11369/2016-17 dated 24.05.2018, 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 26.12.2016.

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. The Ld. Counsel submits that assessee could not receive the notice of hearing during appellate proceedings, because of change of address, therefore assessee could plead his case before ld. CIT(A). Therefore, the Ld. Counsel contended that an another opportunity to contest the appeal before the first appellate authority may be granted to the assessee.

3. Considering the above facts, we note that assessee has not given sufficient opportunity of being heard and 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 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 on 30/03/2022 by placing result on notice board.

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

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

सुरत /Surat / दिनांक/ Date: 30/03/2022

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