

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD
[CONDUCTED THROUGH VIRTUAL AT AHMEDABAD]
BEFORE SHRI PRAMOD M. JAGTAP, VICE PRESIDENT &
Ms. MADHUMITA ROY, JUDICIAL MEMBER

I.T.A. Nos. 1804&1822/Ahd/2019
(Assessment Year: 2015-16)

Shri Pravinbhai Harilal Shah Shri Pravinchandra Harilal Shah A-4, Mahavir Park Society, Nr. Nalanda Tank, Waghodia Road, Vadodara-390019	Vs.	ITO Ward-3(1)(3), Vadodara
[PAN No.AQAPS4536K]		
(Appellant)	..	(Respondent)

Assessee by	: None
Revenue by	: Shri S. S. Shukla, Sr. DR
Date of Hearing	28.03.2022
Date of Pronouncement	30.03.2022

ORDER

PER MADHUMITA ROY, JM:

Both the appeals filed by the assessee are directed against the orders all dated 20.09.2019 passed by the Commissioner of Income Tax (Appeals)-3, Vadodara arising out of the order all dated 12.12.2017 passed by the ITO, Ward-3(1)(3), Baroda under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2015-16.

ITA No. 1804/Ahd/2019(A.Y.2015-16):-

2. It appears that none appears on behalf of the assessee at the time of hearing of the matter. It also appears that none appeared on behalf of the assessee before the Ld. CIT(A) during the course of appellate proceeding

though on a number of occasions the matter was fixed for hearing. Finally for want of prosecution the Ld. CIT(A) dismissed the appeal relying on the judgment passed in the matter of CIT vs. Multiplan India Pvt. Ltd., reported in (1991) 38 ITD 320 (Del). Hence, the instant appeal before us.

3. 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. 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.

ITA No. 1822/Ahd/2019(A.Y.2015-16):-

4. There is a delay of two days in preferring the appeal before us by the assessee. However, keeping in view the principle of fair play the delay is condoned.

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5. The identical issue involved in the case has already been dealt with by us in ITA No. 1804/Ahd/2019 for A.Y. 2015-16 and in the absence of any changed circumstances the same shall apply mutatis mutandis. Hence, the appeal preferred by the assessee is allowed for statistical purposes.

6. In the combined result, both the appeals preferred by the assessee are allowed for statistical purposes.

This Order pronounced in Open Court on	30/03/2022
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Sd/-
(PRAMOD M. JAGTAP)
VICE PRESIDENT

Ahmedabad; Dated 30/03/2022

TANMAY, Sr. PS

TRUE COPY

आदेश की प्रतिलिपि अग्रहित/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.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad