

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD**

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

I.T.A. Nos. 101&102/Ahd/2020
(Assessment Years: 2017-18 & 2018-19)

Shivang Estate, 2326, Near Harish Estate, N.H.No.8, P.O. Aslali, Ahmedabad-38242	Vs.	D.C.I.T., CPC, Bengaluru.
[PAN No.AAAAS5686D]		
(Appellant)	..	(Respondent)

Assessee by :	Shri P.F. Jain, A.R
Revenue by :	Shri Deelip Kumar, Sr. DR

Date of Hearing	15.06.2022
Date of Pronouncement	22.06.2022

ORDER

PER MADHUMITA ROY, JM:

Both the appeals filed by the assessee are directed against the orders both dated 10.01.2020 passed by the Commissioner of Income Tax (Appeals)-3, Ahmedabad arising out of the separate orders dated 24.03.2019 & 08.04.2019 passed by the D.C.I.T., CPC, Bengaluru under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Ys. 2017-18 & 2018-19 respectively.

ITA No. 101/Ahd/2020(A.Y.2017-18):-

2. It appears that admittedly the Ld. CIT(A) passed an ex-parte order against the assessee dismissing the appeal preferred before him. Though several notices were served upon the assessee, the assessee did not appear before the Ld. CIT (A) and appeal was disposed of ex-parte. However, it

- 2 -

appears that for some reason or the other the assessee has not been able to represent his case before the First Appellate Authority. Thus, considering the entire aspect of the matter, we find it fit and proper to give an opportunity of being heard to the assessee by the revenue for the ends of justice. With this observation we set aside the issue to the file of the Ld AO to dispose of the same in accordance with law upon giving an opportunity of being heard to the assessee and upon considering the evidence on record as any other evidence which the assessee may choose to file at the time of hearing of the matter. We also make it clear that the assessee would also cooperate with the AO in deciding the issue in question. Assessee's appeal is, therefore, allowed for statistical purposes.

ITA No. 102/Ahd/2020(A.Y.2018-19):-

4. The identical issue involved in the case has already been dealt with by us in ITA No. 101/Ahd/2020 for A.Y. 2017-18 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.
5. In the combined result, both the appeals preferred by the assessee are allowed for statistical purposes.

This Order pronounced in Open Court on	22/06/2022
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated 22/06/2022

Manish, Sr. PS/Tanmay, Sr. PS **TRUE COPY**

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

*ITA Nos. 101&102/Ahd/2020
Shivang Estate vs. DCIT
Asst.Years –2017-18 & 2018-19*

- 3 -

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**