

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, AHMEDABAD**  
**BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

**ITA No.229/Ahd/2022**  
**Asstt.Year : 2018-19**

New Vision Laser Centers (Kolkata) 402, 4 <sup>th</sup> Floor, RK Centre Fatehgunj road Vadodara. PAN : AAPFN 4301 G	Vs	ITO, Ward-4(1)(7) Vadodara.
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(Applicant)	(Responent)
Assessee by :	None
Revenue by :	Shri Mukesh Thawani

सुनवाई की तारीख/Date of Hearing : 07/09/2022  
घोषणा की तारीख /Date of Pronouncement: 08/09/2022

**आदेश/O R D E R**

The present appeal has been filed by the assessee against order passed by the Commissioner of Income Tax(Appeals), National Faceless Appeal Centre (NFAC)( hereinafter referred to as CIT(A)) under section 250 of the Income Tax Act, 1961 ("the Act" for short), dated 31.3.2022 pertaining to Asst.Year 2018-19.

2. None appeared on behalf of the assessee or any application seeking adjournment was filed.

3. I have noted from the orders of authorities below that the assessee has come in appeal before the Tribunal against the intimation made on him under section 143(1) of the Act in the case of summary assessment done on the return filed by the assessee for

the impugned year. A perusal of the said intimation reveals that adjustment was made to the assessee's returned income by restricting the loss claimed by the assessee from Rs.43,85,819/- to Rs.61,718/-. The Id.CIT(A) dismissed the assessee's appeal on the ground that, despite sufficient opportunity provided, no submissions were filed before him in the faceless appeal proceedings.

4. I am of the view that even if the Id.CIT(A) perforce had to decide the appeal *ex parte*, he should at least have gone into the facts of the issue and determined the reasons why the assessee's claim of loss was reduced. I find that neither the intimation under section 143(1) of the Act points out reasons for reduction in the loss so claimed by the assessee nor the Id.CIT(A) made any effort to find out the same. Even if the assessee did not cooperate it was still imperative for the Id.CIT(A) to have at least found out what the facts of the case/issue were which are all part of record of the department and could have been easily ascertained by him. It cannot be said therefore that he has adjudicated the issue. Therefore, I am of the view that the matter needs to be reconsidered by the Id.CIT(A), who is directed to first determine the reasons why losses were so reduced and thereafter adjudicate the issue in accordance with law. Needless to add, the assessee be given reasonable opportunity of hearing in the set aside proceedings.

5. In the result, appeal of the assessee is allowed for statistical purpose.

**Order pronounced in the Court on 8<sup>th</sup> September, 2022 at Ahmedabad.**

**Sd/-  
(ANNAPURNA GUPTA)  
ACCOUNTANT MEMBER**

Ahmedabad, dated 8/9/2022