

**IN THE INCOME TAX APPELLATE TRIBUNAL
“RAJKOT” BENCH, RAJKOT**

[Conducted through E-Court at Ahmedabad]

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

आयकर अपील सं./I.T.A. No. 438/Rjt/2018

(निर्धारण वर्ष / Assessment Year : 2014-15)

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| Chetan Dharamshibhai Desai Yamunapark Society, Opp. Chandan Restaurant, Chital Road, Amreli | बनाम/ Vs. | The I.T.O. Ward – 3(1)(4), Amreli |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AFRPD2794J | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी ओर से /Appellant by : | Written Submission |
| प्रत्यर्थी की ओर से / Respondent by : | Shri B. D. Gupta, Sr. D.R. |

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| सुनवाई की तारीख / Date of Hearing | 02/11/2022 |
| घोषणा की तारीख /Date of Pronouncement | 11/11/2022 |

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal at the instance of the assessee is directed against the order dated 08.10.2018 passed by the Ld. Commissioner of Income Tax (Appeals) – 2, Rajkot (in short ‘CIT(A)’) arising out of the assessment order dated 22.11.2016 passed by the Learned ITO, Ward-3(1)(4), Amreli under section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) for Assessment Year 2014-15.

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2. None appeared on behalf of the assessee at the time of call. It appears that the order was passed by the Ld. CIT(A) ex parte, since, none appeared on behalf of the assessee before him during the course of hearing in spite of issuance of notice fixing the date of hearing on fifteen occasions. We further note that before the Ld. AO, no details has been made on/or explanation as regards the source of the cash deposit made by the assessee and finally addition was made thereon. Thus, from the entire facts, it appears that the assessee is not interested in cooperating with the Ld. AO in getting the issue settled in spite of notices given to the assessee.

3. None appeared on behalf of the assessee even before us neither any adjournment was sought for. However, for the ends of justice, we find it fit and proper to grant a further opportunity of being heard to the assessee before the authorities below and hence, we set aside the issue to the file of the learned AO to decide the same afresh upon providing the opportunity of being heard to the assessee and upon considering the evidences which the assessee may choose to file before the concerned ITO for proper adjudication of the matter. In default, the Ld. AO is at liberty to pass order strictly in accordance with law.

4. In the result, assessee's appeal is allowed for statistical purposes.

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| This Order pronounced on 11/11/2022 |
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 11/11/2022

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

True Copy

S. K. SINHA

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT

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4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT,
Ahmedabad
6. गार्ड फाईल / Guard file.

By order/आदेश से,

Deputy/Asstt. Registrar
ITAT, Rajkot