

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

आयकर अपील सं./ITA No.598/SRT/2023

Assessment Year: (2014-15)

(Physical Court Hearing)

Vinay Bhateja 301, Sajni Complex, Nr. Anuvarat Dwar, City Light Road, Surat-395007	Vs.	Income Tax Officer, Ward-1(2)(1), Surat, Room No.116 Aaykar Bhawan, Majura Gate, Surat-395001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ALOPB 0014 G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Appellant by	Shri Suresh K. Kabra, CA
निर्धारिती की ओर से /Respondent by	Shri Vinod Kumar, Sr. DR
सुनवाई की तारीख /Date of Hearing	03/11/2023
घोषणा की तारीख /Date of Pronouncement	21/11/2023

आदेश / ORDER

PER DR. A. L. SAINI, AM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2014-15, is directed against the order passed by the National Faceless Appeal Centre, Delhi [in short “NFAC/Ld. CIT(A)”] dated 21.08.2023, 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. Shri S.K.Kabra, Learned Counsel for the assessee, at the outset, argued that during the appellate proceedings, the assessee sought adjournment and participated in the proceedings before NFAC/Ld.CIT(A), however, assessee could not file the details and documents before NFAC/Ld.CIT(A) due to circumstances beyond

his control, and as a result the NFAC/Ld.CIT(A) passed the *ex parte* order. The assessee now wish to submit details and documents before NFAC/Ld.CIT(A), hence one more opportunity should be given to the assessee to plead his case before NFAC/Ld.CIT(A) therefore, matter may be remitted back to the file of NFAC/Ld.CIT(A) for fresh adjudication.

3. On the other hand, Learned Senior-DR for the Revenue submitted that assessee did not appear during appellate proceeding, however, NFAC/Ld. CIT(A) has adjudicated the issue on merit also based on the statement of facts and the facts narrated in the assessment order. Therefore matter should not be remitted back to the file of NFAC/Ld.CIT(A) and the appeal of assessee should be dismissed.

4. We have heard both the parties. Considering the above facts, we note that assessee could not plead his case successfully before NFAC/Ld.CIT(A). Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the NFAC/Ld.CIT(A). We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest its case. Accordingly, we restore the issue back to the file of the NFAC/Ld.C(T(A). The assessee is directed to file relevant details and documents before NFAC/Ld.CIT(A), as and when NFAC/Ld.CIT(A) required and the assessee shall co-operate in the proceedings before the NFAC/Ld.CIT(A) for disposal of his case.

For statistical purposes, the appeal of the assessee is treated as allowed.

5. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced on 21/11/2023 in the open court.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

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

सूरत /Surat

दिनांक/ Date: 21/11/2023

DKP Outsourcing Sr.P.S

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

// True Copy //

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat