

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

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

आयकर अपील सं./I.T.A. No. 502/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2013-14)

Indravadan Ambalal Patel 1, Indralok, Patel Square, Arunachal Road, Subhanpura, Vadodara - 390023	बनाम/ Vs.	The Dy. Commissioner of Income Tax Circle -1(3) NOW Circle- 1(1)(1), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ACWPP0631L		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Hemant Suthar, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Urjit Shah, Sr. DR

Date of Hearing	29/01/2024
Date of Pronouncement	29/01/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 31.05.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 18.03.2016 passed by the DCIT, Circle-1(3),

Vadodara, under Section 143(3) of the Act for Assessment Year 2013-14.

2. The application seeking adjournment filed by the assessee is rejected.

3. The case of the assessee before us is this that the order passed by the Ld. CIT(A) is an ex parte one that too without considering the additional evidence produced by the assessee.

4. We have heard the rival submissions made by the respective parties and we have also perused the relevant materials available on record.

5. Admittedly, the order passed by the Ld. CIT(A) is an ex parte one. It appears from the records that opportunities were given to the assessee by the Ld. CIT(A) but without any result. However, in order to prevent the miscarriage of justice, we find it fit and proper to grant a further opportunity of being heard to the assessee and hence setting aside the issue to the file of Ld. CIT(A) with a direction upon him to pass a reasoned order upon granting opportunity of being heard to the assessee and upon considering the evidence on records or any other evidence which the assessee may choose to file at the

time of hearing of the matter. We also make it clear that in the event the assessee fails to co-operate with the Ld. CIT(A), the authority will be at liberty to pass order strictly in accordance with law.

6. In the result, the appeal preferred by the assessee is allowed for statistical purposes.

This Order pronounced on 29/01/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 29/01/2024
S. K. SINHA

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

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