

**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. 190/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2013-14)

M/s. Vrajesh Agencies A-9/5, Urmi Apartments, Fatehgunj, Vadodara	बनाम/ Vs.	Income Tax Officer, Ward 1(2)(5), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABFV1170B		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Hemant Suthar, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Sushil Kumar Katiar, Sr. DR

Date of Hearing	01/02/2024
Date of Pronouncement	06/02/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 13.02.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 18.03.2016 passed by the ITO, Ward-1(2)(5), Vadodara, under Section 143(3) of the Act for Assessment Year 2013-14.

2. The appeal was dismissed ex parte by NFAC, Delhi as none appeared on behalf of the appellant in spite of several notices issued to the appellant. However, since order passed by the Ld.

CIT(A) is not found to be on merit by passing a speaking order considering the grounds of appeal preferred by the appellant in terms of Section 250(6) of the Act, we set aside the issue to the file of the Ld. CIT(A) to re-consider the issue afresh on merit. The CIT(A) is further directed to grant proper opportunity of being heard to the appellant and also to consider the evidence on record 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 appellant does not co-operate with the Ld. CIT(A), the said authority will be at liberty to proceed with the matter and pass order strictly in accordance with law.

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

This Order pronounced on 06/02/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 06/02/2024

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

S. K. SINHA

True Copy

आदेश की प्रतिलिपि अग्रेषित/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