

**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. 747/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2017-18)

Krushnkant Fogatbhai Patel 0, 0, Vadaj Dabhoi, Vadodara, Gujarat, 391105	बनाम/ Vs.	The Income Tax Officer Ward-1(3)(2), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : BUIPP3084N		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से/Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri B. P. Makwana, Sr. DR

Date of Hearing	05/02/2024
Date of Pronouncement	08/02/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 25.07.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 06.12.2019 passed by the ITO, Ward-1(3)(2), Vadodara, under Section 144 of the Act for Assessment Year 2017-18.

2. There is four days' delay in preferring the appeal before us. An application for condonation of delay of 4 days has been filed by the appellant, the explanation whereof has been found to be acceptable and, therefore, delay is condoned.

3. None appeared on behalf of the appellant at the time of call. However, it appears that 3 notices were issued by the First Appellate Authority upon appellant under Section 250 of the Act, but without any result.

4. The matter relates to cash deposit during demonetization period. On the other hand, it is the case of the appellant that no notice was received by him and the same were not sent physically and only issued online on Income Tax Portal. It further appears that without going into the details of the order passed by the Ld. AO, the Ld. CIT(A) upheld the order without assigning any reason. As it appears that the order impugned is admittedly an ex parte one and the issue before it was not considered in its proper perspective, we find it fit and proper to grant a further opportunity of being heard to the appellant by the Ld. CIT(A). Hence, we set aside the issue to the file of the Ld. CIT(A) for considering the issue afresh on merit and to pass a reasoned order upon granting an opportunity of being heard to the appellant and considering the evidence on record

or any other evidence which the appellant may choose to file at the time of hearing of the matter. The Ld. CIT(A) is directed to pass order strictly in accordance with law.

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

This Order pronounced on 08/02/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 08/02/2024
S. K. SINHA

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

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