

**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. 946/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2016-17)

Value 4 Money Financial Services I-208, Parshwanath Township, B/h. Krishnanagar, Nava Naroda, Ahmedabad Gujarat, 382330	बनाम/ Vs.	The Income Tax Officer Ward-3(1)(3), Vadodara Now ITO, Ward 3(1)(4), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAHFV3455D		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से/Appellant by :	Ms. Amrin Pathan, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri V. K. Mangla, Sr. DR

Date of Hearing	12/02/2024
Date of Pronouncement	14/02/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 29.09.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 18.12.2018 passed by the ITO, Ward-3(1)(3),

Vadodara, under Section 143(3) of the Income Tax Act, 1961, (hereinafter referred to as 'the Act') for Assessment Year 2016-17.

2. The appellant has come up in appeal against the order passed by the NFAC, Delhi dated 29.09.2023 for A.Y. 2016-17 which is admittedly ex parte one. In fact, the appellant was issued notice only on 12.09.2023 informing the date of hearing of the matter on 19.03.2023. Before that the matter was fixed for hearing on 25.03.2021 by and under the notice dated 15.03.2021, which was during the Covid period and hence, the matter could not be represented by the appellant's counsel before the Ld. CIT(A). She, therefore, prays for setting aside the issue to the file of the Ld. CIT(A) for adjudication of the issue afresh which with all his fairness not being controverted by the Ld. DR.

3. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the case, particularly, the order impugned, from where it reflects that no proper opportunity of being heard to the appellant was given, and therefore, in order to prevent the miscarriage of justice, we set aside the issue to the file of the Ld. CIT(A) for considering the same afresh on merit and to pass a reasoned order upon granting an opportunity of being heard to the

assessee and considering the evidence on record or any other evidence which the assessee 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.

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

This Order pronounced on 14/02/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 14/02/2024
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