

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
" C " BENCH, AHMEDABAD**

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

आयकर अपील सं./ITA No.741/AHD/2023

निर्धारण वर्ष/Asstt. Year: 2017-2018

GIDC Education Society, Block No.4, Second Floor, Udhyog Bhavan, Sector 11 CH Road, Gandhinagar-382001.  <b>PAN: AABTG4782C</b>	Vs.	Deputy Commissioner of Income Tax, Circle-1(Exemption), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri Sanjay R. Shah, A.R
Revenue by :	Shri Ashok Kumar Suthar, Sr.D.R

सुनवाई की तारीख/**Date of Hearing** : **07/02/2024**

घोषणा की तारीख /**Date of Pronouncement**: **14/02/2024**

**आदेश/ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax (Appeals), Ahmedabad, arising in the matter of assessment order passed under s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2017-2018.

2. We have gone through the order of the authorities below and paper book filed by the Ld. AR for the assessee and found that the Ld. CIT(A), has upheld the order of the AO by observing that the assessee was served notices for making necessary compliance but there was no response. Accordingly, the Ld. CIT(A) was of the view that the assessee is not interested in pursuing the appeal filed by it. Thus, the Ld. CIT(A) dismissed the appeal of the assessee vide order dated 28/07/2023.

3. However, the Ld. AR before us filed the paper book running from pages 1 to 9 and demonstrated the requisite details as desired by the Ld. CIT(A) was furnished which can be verified from page 9 of the paper book.

3.1 The Ld. AR also submitted that the necessary details were furnished vide letter dated 25/06/2023, as evident from the e-proceedings response acknowledgement issued by the income tax department placed on pages 1 and 2 of the paper books. However, the Ld. CIT(A) without considering the same has dismissed the appeal filed by assessee. Accordingly, the Ld. AR prayed that the appeal should be set aside to the file of the Ld. CIT(A), for fresh adjudication as per the provision of law.

4. On the other hand, the Ld. DR did not raise any serious objection if the appeal is set-aside to the file of the Ld. CIT(A), for fresh adjudication as per the provision of law.

5. In view of the above detailed discussion and in the interest of justice and fair play, we remit the issue to the file of the Ld. CIT(A), for fresh adjudication after taking into necessary details filed by the assessee as per the provisions of law. Hence, the ground of appeal of the assessee is allowed for the statistical purposes.

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

**Order pronounced in the Court on 14/02/2024 at Ahmedabad.**

**Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER**

**Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER**

Ahmedabad; Dated  
*Manish*

**(True Copy)**  
14/02/2024