

**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. 1004/Ahd/2023  
(निर्धारण वर्ष / Assessment Year : 2017-18)

<b>Parshwa Kaushal Shah</b> D/504, Indraprasth-05, Nr. AUDA Garden, Prahlanagar, Ahmedabad 380015, Gujarat	<b>बनाम/</b> Vs.	<b>The Income Tax Officer</b> Ward-3(3)(4), Ahmedabad
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : DDDPS1403L</b>		
(Appellant)	..	(Respondent)

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

<b>Date of Hearing</b>	14/02/2024
<b>Date of Pronouncement</b>	21/02/2024

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

The appellant has come up in appeal challenging the order dated 24.11.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 09.12.2019 passed by the ITO, Ward-3(3)(4), Ahmedabad, under Section 143(3) of the Income Tax Act, 1961, (hereinafter referred to as ‘the Act’) for Assessment Year 2017-18, whereby

and whereunder the addition made by the Ld. AO to the tune of Rs.16,83,500/- under Section 68 of the Act as unexplained cash deposit has been confirmed.

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

3. It appears that the appellant twice prayed for adjournment to enable the appellant to file the written notes of submissions after gathering the details and documents relating to the issue involved in the matter. In spite of that the appeal has been decided on the basis of materials on record without waiting for the written submissions to be filed by the appellant. Under these facts and circumstances of the matter, it is evident that the appellant had not been given proper opportunity of being heard to represent its case before the First Appellate Authority which ought to have been given considering the request letter filed by the appellant. Thus, in order to prevent miscarriage of justice, we set aside the issue to the file of the Ld. CIT(A) for adjudication of the issue 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 orders strictly in accordance with law.

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

**This Order pronounced on 21/02/2024**

Sd/-  
(WASEEM AHMED)  
**ACCOUNTANT MEMBER**  
Ahmedabad; Dated 21/02/2024  
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