

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD

BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No. 721/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2017-18)

M/s. Somnath Petroleum Survey No.17, Gundanpara, Bagodara- Fedra Road, Bavala, Ahmedabad - 382110	बनाम/ Vs.	The ITO Ward - 3(2)(5), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABSFS3797B		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri S. N. Divatia, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Ashok Kumar Suthar, Sr. DR

Date of Hearing	07/02/2024
Date of Pronouncement	21/02/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 17.08.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 27.11.2019 passed by the ITO, Ward - 3(2)(5),

Ahmedabad, under Section 144 of the Act for Assessment Year 2017-18.

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

3. At the time of hearing of the instant appeal, Ld. Senior Counsel appearing for the assessee submitted before us that both the Ld. AO & Ld. CIT(A) passed an ex parte order. The assessee could not appear before both the authorities below as was not aware about uploading of said notice by the department neither aware about the primary e-mail registered on the IT Portal; the contact number belonging to the Tax Auditor and not the appellant. He, therefore, prays for further opportunity to be given by the authorities below in order to enable him to represent the case properly. Such prayer has not been controverted by the Ld. DR with all his fairness.

4. Thus, having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, we set aside the issue to the file of the Ld. AO for considering 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 AO 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 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