

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

**BEFORE Ms SUCHITRA KAMBLE, JUDICIAL MEMBER
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.713/AHD/2023

निर्धारण वर्ष/Asstt. Year: 2012-2013

Hajiaminuddin Hajihisamuddin Shaikh, F-201 Shyamwala Complex, Opp. Bhadra Kacheri Panigate, Vadodara-390017. PAN: APKPS9618H	Vs.	Income Tax Officer, Ward-(3)(1)(1), Vadodara.
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(Applicant)		(Respondent)
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Assessee by	:	Shri Jigar Adhyaru, AR
Revenue by	:	Shri Ashok Kumar Suthar, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : **28/02/2024**

घोषणा की तारीख /**Date of Pronouncement**: **06/03/2024**

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), Vadodara, arising in the matter of assessment order passed under s. 143 r.w.s. 147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2012-13.

2. In the present case, the Ld. CIT(A), has passed ex-parte order to the assessee after confirming the addition made by the AO. The Ld. CIT(A), has

issued two notices dated 22/01/2021 and 06/10/2021 and thereafter a system generated communication dated 07/11/2022, was notified to the assessee, but there was no response. Thus, the Ld. CIT(A), in the absence of any co-operation from the side of the assessee confirmed the order of the AO. The impugned two notices were issued by the Ld. CIT(A) during the covid period and therefore in the interest of justice and fair play we set-aside the issue to the file of the Ld. CIT(A) for fresh adjudication as per the provisions of law. Hence, the ground of appeal filed by the assessee is allowed for the statistical purposes.

3. In the result, the appeal filed by the assessee is allowed for the statistical purposes.

Order pronounced in the Court on 06/03/2024 at Ahmedabad.

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

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

Ahmedabad; Dated
Manish

**(True Copy)
06/03/2024**