

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

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

आयकर अपील सं./ITA No. 552/AHD/2023

निर्धारण वर्ष/Asstt. Year: 2012-2013

Indiraben V. Patel L/h of Late Vinodbhai Bhikhubhai Patel, C-19, Jauambe Society, POP Gorwa Workshop, Subhanpura Road, Baroda-390022. PAN: ACTPP3170H	Vs.	Income Tax Officer, Ward-1(2)(5), Ahmedabad. <u>Present Jurisdiction</u> Income Tax Officer, Ward-1(2)(1), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri Sakar Sharma, AR
Revenue by :	Smt. Malarkodi R, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : **29/02/2024**

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 by confirming the order of the AO. However, from the details available to on record, it was noticed that the assessee expired on 18/07/2020, whereas all the notices were issued by the Ld. CIT(A) after 08/01/2021, meaning thereby during the relevant time the assessee was no more in existence. Considering all these facts, it appears to us that there was reasonable cause for non-appearance of the assessee and thus we deem it fit to restore the appeal to the Ld. CIT(A), for fresh adjudication as per the provision of law. The legal heir of the assessee is at the liberty to file the necessary document and raise his contention to set up the case before the Ld. CIT(A). Hence, the ground of appeal of 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

(True Copy)

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated
Manish

06/03/2024