

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, AHMEDABAD**

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

आयकर अपील सं./I.T.A. No. 966/Ahd/2023  
(निर्धारण वर्ष / Assessment Years : 2017-18)

<b>Nitin H Mundra (HUF)</b> B-801, Spectru Tower, Shahibaug, Ahmedabad Gujarat - 380051	<b>बनाम/ Vs.</b>	<b>Income Tax Officer</b> Ward 1(3)(1), Ahmedabad
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAFHN2570R</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

अपीलार्थी ओर से /Appellant by :	Shri Tirth B. Doshi, AR
प्रत्यर्थी की ओर से/Respondent by :	Ms. Saumya Pandey Jain, Sr. DR

<b>Date of Hearing</b>	04/03/2024
<b>Date of Pronouncement</b>	07/03/2024

**ORDER**

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

The instant appeal filed at the instance of the assessee is directed against the order dated 26.10.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 30.03.2022 passed by the NFAC, Delhi,

under Section 147 r.w.s. 144B of the Act for Assessment Year 2017-18.

2. The appellant did not appear before the First Appellate Authority and before the Ld. AO also in spite of notices given to him. Hence, both the authorities below passed orders making addition against the appellant. At the time of hearing of the instant appeal, the Ld. Counsel appearing for the appellant submitted before us that the notice issued by the Ld. AO could not be complied due to compliance deadlines under the Income Tax Act. Before the First Appellate Authority also the appellant failed to submit any written notes of submissions. Hence, further opportunity of being heard has been prayed for by the Ld. AR. Such contention made by the Ld. AR has not been objected by the Ld. DR with all her fairness.

3. Having heard the Ld. Counsel appearing for the parties and having regard to the facts and circumstances of the case, we, taking into consideration the impugned ex parte order, find it fit and proper to give further opportunity of being heard to the assessee in order to prevent the miscarriage of justice. We, therefore, set aside the issue to file of the Ld.AO for adjudicating the same afresh upon 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. AO is directed to pass order strictly in accordance with law.

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

**This Order pronounced on 07/03/2024**

Sd/-

(WASEEM AHMED)

**ACCOUNTANT MEMBER**

Ahmedabad; Dated 07/03/2024

S. K. SINHA

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