

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH, AHMEDABAD**

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

**ITA No.1009/Ahd/2023  
Assessment Year: 2013-14**

Vinodchandra Kantilal Patel, 1, Patel Vas, Nr. Swaminarayan Temple Jaspur, Ta. Kalol, Gandhinagar, Gujarat <b>[PAN – ANRPP 9354 L]</b> (Appellant)	Vs.	The Income Tax Officer, Ward-1, Mehsana.  (Respondent)
Assessee by	Ms. Amrin Pathan, AR	
Revenue by	Ms. Saumya Pandey Jain, Sr. DR	
Date of Hearing	02.04.2024	
Date of Pronouncement	08.05.2024	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:**

This appeal is filed by the assessee against order dated 13.10.2023 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2013-14.

2. The assessee is an individual and filed return of income for the Assessment Year 2013-14 declaring total income of Rs.2,22,030/- on 20.08.2014. As per the information, the assessee along with other co-owners sold a land and received total amount of Rs.1,51,82,693/- against the stamp valuation of Rs.2,08,87,733/-. The show cause notice was issued to the assessee for which the assessee filed reply. After taking into account the said submissions the Assessing Officer made addition of Rs.52,21,938/- under Section 50C of the Income Tax Act, 1961.

3. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

4. The Ld. AR submitted that the CIT(A) has passed ex-parte order and, therefore, the assessee be given opportunity of hearing and the matter may be remanded back to the file of the CIT(A).

5. The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

6. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that though the CIT(A) has discussed on merit as well as in the order challenged before us but relating to the service of notices as well as hearing before the CIT(A) of the assessee was not properly done. Therefore, in the interest of justice it will be appropriate to remand this matter to the file of the CIT(A) for proper adjudication of the issues contested by the assessee before the CIT(A) and decide the same after giving opportunity of hearing to the assessee on merit and as per Income Tax Statute. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

7. In the result, appeal filed by the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on this 8<sup>th</sup> May, 2024.

*Sd/-*  
**(WASEEM AHMED)**  
Accountant Member

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 8<sup>th</sup> May, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*