

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

BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER

**ITA No.655/Ahd/2023
Assessment Year: 2013-14**

Bharatbhai Kalidas Patel, At Singa, P.O> Singa, Taluka: Idar, District Sabarkantha – 383 430 Gujarat. [PAN – ABOPP 5924 D] (Appellant)	Vs.	National Faceless Appeal Centre (NFAC), Present Jurisdiction: The Income Tax Officer, Ward – 1, Himmatnagar. (Respondent)
Assessee by	Shri Pritesh Shah, CA	
Revenue by	Shri Purushottam Kumar, Sr. DR	
Date of Hearing	12.06.2024	
Date of Pronouncement	20.06.2024	

ORDER

This appeal is filed by the assessee against order dated 27.06.2023 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2013-14.

2. The assessee has raised the following grounds of appeal :-

- “1. *The Learned CIT(A) erred in law and on facts in not granting the adequate opportunity of being heard, such opportunity should have been granted.*
2. *The learned CIT(A) erred in law and on facts in confirming the addition of Rs.3,00,000/- made by AO, such addition is requested to be deleted.”*

3. The assessee is an individual and filed his return of income on 31.07.2013 declaring total income at Rs.2,99,110/-. The case was reopened and notice under Section 148 of the Income Tax Act, 1961 was issued to the assessee on 29.03.2021. The assessee filed return in response to notice issued under Section 148 of the Act declaring total income at Rs.2,99,110/-. Notices under Sections

143(2) and 142(1) of the Act was issued and served to the assessee. The Assessing Officer observed that the assessee is a State Government employee who claimed agricultural income in addition to the salary income. The Assessing Officer further observed that apart from salary income the assessee did not receive any other income and the assessee has made investment in share capital amounting to Rs.3,00,000/- which does not match with the profile of the assessee in respect of receiving the income. After taking cognisance of the assessee's submission, the Assessing Officer made addition of Rs.3,00,000/- in respect of cash deposits.

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

5. The Ld. AR submitted that the assessee was not given opportunity of hearing before the CIT(A) and submitting the assessee's case and the order passed by the CIT(A) is ex-parte. The Ld. AR submitted that the matter may be remanded back to the file of the CIT(A) for proper adjudication of the issues on merit.

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

7. Heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) though mentioned that the notices were issued but there is no mention as to the services of these notices and it appears that the CIT(A) has not given ample opportunity to the assessee to represent his case. Therefore, it will be appropriate to remand back the matter to the file of the CIT(A) for proper adjudication of the issues contested by the assessee. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

8. In the result, appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on this 20th June, 2024.

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 20th June, 2024

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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