

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "C" BENCH

**Before: Smt. Annapurna Gupta, Accountant Member  
And Shri Siddhartha Nautiyal, Judicial Member**

**ITA No. 491/Ahd/2024  
Assessment Year 2015-16**

Vikram Shantilal Patel 865/8/D, GIDC Estate, Makarpura, Vadodara-390020  <b>PAN: ACQPP7443J (Appellant)</b>	Vs	The ITO, Ward-1(2)(5) Now The DCIT, Circle-1(1)(1), Vadodara  <b>(Respondent)</b>
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**Assessee Represented: Shri Manish J. Shah, A.R.  
Revenue Represented: Shri Ashok Kumar Suthar, Sr.D.R.**

Date of hearing : 26-06-2024  
Date of pronouncement : 28-06-2024

**आदेश/ORDER**

**PER : SIDDHARHTA NAUTIYAL, JUDICIAL MEMBER:-**

This is an appeal filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi, in proceeding u/s 250 vide order dated 15/01/2024 passed for the Assessment Year 2015-16.

2. The assessee has raised the following Grounds of Appeal:

1. *The Ld. CIT(A) has erred in law and on facts of the case in dismissing the appeal preferred by the Appellant for non-prosecution and thereby confirmed the addition of Rs.75,65,690/- made u/s.68 of the Act being unexplained cash credit, without appreciating the facts and law.*

3. Before us, at the time of hearing, at the outset, the Counsel for the assessee submitted that during the course of proceeding before Ld. CIT(A), the assessee had submitted letter dated 14/12/2023, in which it was submitted that the Authorized Representative of the assessee has undergone eye surgery and accordingly, further time was required to pursue the appeal on merits. The assessee had also submitted Certificate issued by concerned doctor dated 12/12/2023, in which it was stated that the assessee was operated at Desai Eye Institute for (Re Retinal Surgery) on 12/12/2023 and had been advised for a complete rest for 45 days from the date of surgery. Notably, even Ld. CIT(A) had taken cognizance of this fact at Page 5 , Para 5 of the appellate order. However, despite this, the Ld. CIT(A) did not give adequate opportunity of hearing to the assessee and proceeded to pass ex-parte order, confirming the addition made by the assessing officer. Accordingly, the Counsel for the assessee submitted that since the addition made by the assessing officer u/s. 68 of the Act amounting to Rs.75,65,690/- have been sustained by the Ld. CIT(A) without granting due opportunity of hearing to the assessee, in the interest of justice, the matter may be restored to the file of Ld. CIT(A) for de novo consideration so that the assessee is able to present its case on merits before Ld. CIT(A).

4. On going through the facts of the instance case, we observe that Ld. CIT(A) has passed ex-parte order, in which though he has specifically noted that the assessee's Authorized Representative had sought adjournment on the ground that he has undergone eye surgery vide letter dated 14/12/2023. However, the Ld. CIT(A)

issued another notice dated 27/12/2023 within a short period and proceeded to confirm the addition in the hands of the assessee on ex-parte basis, without taking written submissions or documentary evidences sought to be placed by the assessee on record. Accordingly, looking into the instant facts, in the interest of justice, the matter is restored to the file of Ld. CIT(A) for de novo consideration, after giving due opportunity of hearing to the assessee to present its case on merits and thereafter, pass order in accordance with law.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28-06-2024

**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER True Copy**  
**Ahmedabad : Dated 28/06/2024**

**Sd/-**  
**(SIDDHARHTA NAUTIYAL)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद