

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

**BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER AND  
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.582/Ahd/2024  
Assessment Year: 2014-15**

|   |                           |  |
|---|---------------------------|--|
| Hareshkumar Prakashbhai Chaudhari,<br>A-5, Pragatinagar Society,<br>Near Ashirwad Society,<br>Off Radhanpur Road,<br>Mehsana - 384 002.<br>(Gujarat)<br><b>[PAN – ADWPC 6376 Q]</b> | Vs.                       | The Income Tax Officer,<br>Ward – 1,<br>Mehsana. |
| (Appellant)   |                           | (Respondent)                                     |
| Assessee by   | Shri Rushin Patel, AR     |  |
| Revenue by  | Shri Sanjay Kumar, Sr. DR |  |
| Date of Hearing   | 11.07.2024                |  |
| Date of Pronouncement   | 04.09.2024                |  |

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:**

This appeal is filed by the Assessee against order dated 22.02.2024 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2014-15.

2. The Assessee has raised the following ground of appeal :-

“1. *The Ld. CIT(A) has erred in law and on facts of the case, in dismissing the appeal of the assessee, without considering the submissions on record and without providing opportunity of hearing.*”

3. The assessee is an individual who was a partner in a firm named Pradhin Export LLP during the Assessment Year 2014-15 and filed his original return of income on 03.02.2015 for a total income of Rs.7,46,280/-. The Assessing Officer observed that the assessee purchased immovable property being Industrial Unit for a consideration Rs.4,31,000/- while the Stamp Duty of Rs.73,600/- was paid for it. The Assessing Officer recorded the reasons for issuance of notice under

Section 148 of the Income Tax Act, 1961 thereby stating that he has verified all the facts of the stated purchase without property. After taking cognisance of the assessee's submissions, the Assessing Officer made addition of Rs.30,74,675/- under Section 56(2)(vii)(b) of the Act in relation to the two properties based on the information received from the SRO, Aslali.

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 CIT(A) has passed ex-parte order without giving opportunity of hearing to the assessee. The Ld. AR further submitted that the assessee has filed application for admission of additional evidences which was also not considered by the CIT(A). Therefore, the Ld. AR submitted that the matter may be remanded back to the file of the CIT(A) for proper adjudication of the issues contested by the assessee on merits.

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

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) has issued the notice of hearing on 24.01.2021 which is in the period of Covid Pandemic but whether the notices were properly served to the assessee was not reflected in paragraph no.5. The second notice was issued on 05.02.2024 and on 22.02.2024. Without giving any proper opportunity, the CIT(A) has decided the appeal ex-parte. It will be appropriate to remand back this matter for proper adjudication of the issues contested by the assessee therein before the CIT(A) including that of admission of the additional evidence filed on 26.07.2019 before the CIT(A). the CIT(A) will decide the case after taking cognisance of all the additional evidences and adjudicate the matter on merit as per Income Tax Statute. 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 allowed for statistical purposes.

Order pronounced in the open Court on this 4<sup>th</sup> September, 2024.

*Sd/-*  
**(ANNAPURNA GUPTA)**  
Accountant Member

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

**Ahmedabad, the 4<sup>th</sup> day of September, 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*