

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

Before: Ms. Suchitra Kamble, Judicial Member

**ITA No. 65/Ahd/2024
Assessment Year 2018-19**

Alakaben Vinodchandra Matadar, 3, New Alkapuri Society, Gulbai Tekra, Ambawadi, Ahmedabad PAN: AGAPM3957C (Appellant)	Vs	The Dy. CIT, Circle-2(1)(1), Ahmedabad (Respondent)
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Assessee by: Shri Himanshu Shah, A.R.
Revenue by: Shri Sanjay Kumar, Sr. D.R.

Date of hearing : 07-08-2024
Date of pronouncement : 09-09-2024

आदेश/ORDER

This is an appeal filed against the order dated 12-11-2021 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2018-19.

2. The grounds of appeal are as under:-

“1. In law and in facts and circumstances of the Appellant's case, the learned Commissioner of Income Tax (Appeals) has grossly erred in points of law and facts.

2. In law and in facts and circumstances of the Appellant's case, the learned Commissioner of Income Tax (Appeals) has grossly erred in confirming addition of Agriculture Income of Rs 4,54,105.

3. Your appellant reserves the right to add, alter, amend all or any of the above grounds of appeal as may be advised from time to time.”

3. The assessee filed return of income on 12-10-2018 declaring total loss at Rs. -12,64,703/-. The intimation u/s. 143(1) was passed on 04-04-1999 and the agricultural income of Rs. 4,54,105/- was not considered as per the assessee's submission. The loss for current year was also not considered to be carried forward to the next year to the extent of Rs. 10,10,598/- which was submitted that is not correct as per the submissions of the assessee. Thus, the refund was granted nil as per the intimation order dated 04-04-2019 passed by the DCIT, CPC, Bangalore.

4. Being aggrieved by the assessment order/intimation order u/s. 143(3), the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Authorized Representative submitted that since the assessee is an agriculturist and her assistant forgot to submit the details to the chartered accountant. There was a delay in filing the present appeal to the extent of 734 days. The

assessee has filed separate affidavit as well explaining the details of the delay. Most of the period of the delay was during the covid period and the delay attributed and explained by the assessee due to her assistant appears to be reasonable. Hence, the delay is condoned.

6. The Authorized Representative further submitted that the CIT(A) has not given the detailed order after taking cognizance of the assessee's grounds of appeal and in fact passed ex-parte order without giving opportunity for hearing. Therefore, Id. Authorized Representative submitted that the matter may be remanded back to the file of CIT(A) for proper adjudication of the issues on merit after taking cognizance of the evidences filed by the assessee. The Departmental Representative relied upon the assessment order and the order of the CIT(A).

7. Heard both the parties and perused the materials available on record. It is pertinent to mention that the contention of the Id. Departmental Representative that the assessee has not explained the agricultural income before the authorities appears to be correct but at the same time the order of the CIT(A) is ex-parte and without discussing the merits of the assessee. Therefore, in the interest of justice, it will be appropriate to remand back this matter to the file of CIT(A) for proper adjudication of the issues contested therein

provided that the assessee will file the concerned additional evidences to establish her case before the CIT(A). The CIT(A) after taking cognizance of the evidences and the issues contested therein adjudicate the matter on merit as per Income Tax Law. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

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

Order pronounced in the open court on 09-09-2024

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Ahmedabad : Dated 09/09/2024

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