

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

BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER

**ITA No.707/Ahd/2024
Assessment Year: 2016-17**

Jitendra Jashbhai Patel, C/o. M.S. Chhajed & Co. C.A, “Kamal Shanti”, Nr. Sardar Patel Statue, Ahmedabad - 380 014. [PAN – AAOPP 6604 P]	Vs.	The Income Tax Officer, Ward – 1(2)(3), Vadodara.
(Appellant)		(Respondent)
Assessee by	Shri M.S. Chhajed, AR	
Revenue by	Shri Ramesh Kumar, Sr. DR	
Date of Hearing	13.08.2024	
Date of Pronouncement	20.09.2024	

ORDER

This appeal is filed by the assessee against order dated 15.02.2024 passed by the Addl/JCIT(A)-4, Mumbai for the Assessment Year 2016-17.

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

- “1. The order passed by the Ld. CIT(A) is against law, equity and justice.
2. The CIT(A) has erred in law and on facts in not adjudicating for addition made by the Ld. A.O. of Rs.7,47,000/- under Section 56(2)(vii)(b) by ignoring material evidence on records.”

3. The assessee is an individual and filed return of income on 31.03.2017 declaring total income of Rs.6,94,260/-. During the year under consideration, the Assessing Officer observed that the assessee alongwith other co-owner purchased plot of land for a consideration of Rs.45,00,000/-. The Assessing Officer, after taking cognisance of the assessee’s submissions, held that the gross area of land and the requisite consideration needs to be verified and, therefore, referred the matter to the DVO to determine the value of the land. Since the DVO has not field the report, the

Assessing Officer made addition of Rs.7,47,000/- in respect of Section 56(2)(vii)(b) of the Income Tax Act, 1961.

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 has not received any show cause notice of hearing conducted before the CIT(A) and the order of the CIT(A) is ex-parte and that of only on the ground of non-appearance. The Ld. AR requested that the matter may be remanded back to the file of the CIT(A) for proper adjudication.

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 though the CIT(A) has given the details of issuance of notice but whether the same has been served upon the relevant address of the assessee (e-mail of the assessee) was not properly mentioned in the order of the CIT(A). The order of the CIT(A) is not commenting anything relating to the merit of the case. Therefore, the matter is remanded back to the file of the CIT(A) for proper adjudication of the issues on merit after taking cognisance of the evidences filed by the assessee before the Assessing Officer. 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 September, 2024.

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 20th day of September, 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*