

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, AHMEDABAD  
BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER**

**ITA No.834/Ahd/2023  
Asstt.Year : 2011-12**

Mahesh Bhikhabhai Patel L/h. of Bhikhabhai B Patel 1/2/6, Mota Parkota, Viramgam Ahmedabad. PAN : BHBPP 2219 K	Vs	ITO, Ward-3(2)(1) Ahmedabad.
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<b>(Applicant)</b>		<b>(Responent)</b>
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Assessee by :	Shri Parin Shah, CA
Revenue by :	Shri Ravindra, SR.DR

सुनवाई की तारीख/**Date of Hearing** : 08/10/2024  
घोषणा की तारीख /**Date of Pronouncement**: 08/10/2024

**आदेश/ORDER**

This is assessee's appeal against the order of the ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 26.05.2023 for the Asst.Year 2011-12 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. The assessee has raised as many as sixteen grounds in the appeal, and the challenges are mainly to the validity of the assessment order passed by the AO and confirmed by the NFAC and also to certain additions as set out in the grounds of appeal.

3. Heard both the parties.

4. In ground no.2 taken by the assessee before the ld.CIT(A) reads as under:

*“2. The ld.AO has further erred in assuming jurisdiction on the legal heirs of deceased without serving the valid notice under section 148 of the Act to the legal heir.”*

5. On perusal of the record, I find that the ld.CIT(A) has passed an order without adjudicating on the merits of the above ground raised owing to non-compliance to three notices issued in the matter. The ld.counsel for the assessee fairly submitted that given an opportunity due compliance would be made before the ld.CIT(A).

Hence, the matter is remanded back to the file of the ld.CIT(A) to adjudicate the issue on merits after affording reasonable opportunity of hearing to the assessee. The assessee is directed to comply to the set aside proceedings without seeking unnecessary adjournments.

Dictated on the Open Court, typed and pronounced on 8<sup>th</sup> October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

**Sd/-  
(DR. BRR KUMAR)  
ACCOUNTANT MEMBER**

Ahmedabad, dated 08/10/2024