IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD

BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER

ITA No.736/Ahd/2024
Asstt.Year : 2017-18

Piyush Pravinchandra Joshi Plot No.68/C, Bholanath Society Subhasnagar Bhavnagar 364 001 Gujarat. PAN : ABUPJ 1651 M	Vs	ITO, Ward-1(1) Bhavnagar.

(Applicant)		(Responent)

Assessee by :	Shri Mehl Ranpura, CA
Revenue by :	Shri Ravindra, SR.DR

सुनवाई की तारीख/**Date of Hearing : 09/10/2024**
घोषणा की तारीख /**Date of Pronouncement: 09/10/2024**

आदेश/O R D E R

This is assessee's appeal against the order of the ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 19.02.2024 for the Asst.Year 2017-18 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. In the grounds of appeal, the assessee besides challenging ex parte order passed by the ld.CIT(A), without providing adequate opportunity of hearing during the appellate proceedings, he has also challenged addition of Rs.13,79,640/- made under section 69C of the Act.

3. On going through the records, it is found that the Id.CIT(A) has issued notices on 25.1.2021, 4.11.2022, 7.7.2023, 10.1.2024 arid 29.01.2024, which were not complied with by the assessee. At the

same time, it is also found that the Id.CIT(A) has summarily dismissed the appeal of the assessee owing to non-prosecution. Since the assessee has taken a pleading that the appellate order was being passed ex. parte without affording opportunity to the assessee to defend his case, it is felt that no prejudice will be caused to the Revenue, if the matter is sent back to the file of the Id.CIT(A) for re-adjudication after providing reasonable opportunity to the assessee in accordance with law. I hold so.

4. The appeal of the assessee is allowed for statistical purpose.

Dictated on the Open Court, typed and pronounced on 9th 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 09/10/2024