

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

ITA No.724/Ahd/2024
Asstt.Year : 2012-13

Komal Satish Gulani 170, Pratham Residency B/h. Rukmani Party Plot Waghodia Road Gujarat 390 019. PAN : AZKPG 7267 N	Vs	ITO, Ward-3(1)(1) Vadodara.
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(Applicant)		(Responent)
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Assessee by :	Shri Jayesh N. Dhanani, CA and Shri Mehul C. Kishnani, CA
Revenue by :	Shri Ravindra, SR.DR

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

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 24.08.2023 for the Asst.Year 2012-13 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. The assessee has raised the following grounds in the appeal against the impugned order of the ld.CIT(A).

- 1. The learned CIT(A) erred in fact and in law in confirming the action of the Income Tax Officer, Ward 2(2), Baroda ["the AO"] without giving proper opportunity of being heard.*
- 2. The learned CIT(A) erred in fact and in law in confirming the action of the Income Tax Officer, Ward 2(2), Baroda ["the AO"] by treating purchase of immovable property as a unexplained investment u/s 69 of the Act.*

3. *The learned CIT(A) erred in fact and in law in confirming the action of the Income Tax Officer, Ward 2(2), Baroda ["the AO"] by treating cash deposited in the bank account as unexplained money u/s 69A of the Act.*

Your appellant craves a right to add to or amend, alter, substitute, delete or withdrawal or any of the grounds of appeal.

3. The main grievance of the assessee is that the ld.CIT(A) has summarily dismissed the appeal of the assessee. I find that the ld.CIT(A) has dismissed the appeal of the assessee summarily owing to non-submissions/response in response to the notices issued on 7.1.2021, 7.11.2022, 2.8.2023 and 10.8.2023.

Before me, the ld.counsel for the assessee submitted that given an opportunity, due compliance would be made before the Revenue authorities to complete the appellate proceedings. However, the ld.DR, objected to the same in principle.

4. I find that the assessee has also not attended before the AO. However, in the fitness of thing, the matter is remanded to the AO where the AO shall issue notice to the assessee afresh and complete assessment proceedings *de novo*. The assessee shall comply with all the notices issued by the Revenue authorities from time to time.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

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