

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

BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER

ITA No.995/Ahd/2024

Asstt.Year : 2011-12

Shri Gurukrupa Seva Trust C/o. DM Chavda A-8, Khodiyar Jyot Society Nikol Gam Road Thakkar Nagar Ahmedabad 382 350. PAN : AAITS 3873 M	Vs	ACIT (Exemption) Circle-1, Ahmedabad (Present jurisdiction: ITO Ward-1 (Exemption) Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri Sulabh Padshah, AR
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 Id.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 12.03.2024 for the Asst.Year 2011-12 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. In the appeal, the assessee has raised the following grounds:

"1. The Learned CIT (Appeals) has erred in passing an Ex-parte order and dismissing the appeal of the Appellant without appreciating the facts and circumstances of the case. It is submitted that the responses could not be filed during the course of Appellate proceeding because of circumstances beyond the control of the Appellant as mentioned in the separate affidavit filed. In view of this, the lower authorities may please be directed to hear the appellant again and additions made of Rs.20.14.580/- kindly be deleted after verification of facts and evidences. The same be held accordingly.

2. The Learned CIT (Appeals) has erred in confirming the addition of Rs.20,14,580/- considering whole receipts as taxable income of the Appellant Trust. It is submitted that the Appellant Trust has incurred deficit of Rs.23,323/-for the year after considering the Application of fund, however the details could not be furnished because of circumstances prevailing beyond the control of the appellant. It is therefore

prayed before your honour that the Lower Authorities may please be directed to hear the appellant again along with documentary evidences available and impugned addition made of Rs 20.14.580/- be deleted in the interest of justice.

3. The Order passed by the learned CIT(A) is bad in law and contrary to the provisions of law and facts. It is submitted that the same be held so now.

3. The core issue raised in this appeal is against the *ex parte* orders of the Revenue and making an addition of Rs.20,14,585/- on account of contract receipts. The ld.CIT(A) noted in the impugned order that notices under section 250 of the Act were sent for compliance on 24.3.2020, 26.1.2021, 27.06.2023, 10.11.2023 and 28.02.2024 to the assessee, however, the assessee has not complied with the same. Therefore, the ld.CIT(A) confirmed the order of the AO.

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 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