

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member  
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 1332/Ahd/2024  
Assessment Year 2013-14**

Bhumika Navin Patel (L/H of Late Navinbhai P. Patel) 1, Priya Park Society, Bank of India Lane, Ellora Park, Subhanpura, Vadodara 390002, Gujarat <b>PAN: CNIPP1973L (Appellant)</b>	Vs	The ITO, Ward-1(2)(2), Vadodara  <b>(Respondent)</b>
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**Assessee Represented: Shri Jigar Adhiyaru, A.R.  
Revenue Represented: Shri B.P. Srivastava, Sr.D.R.**

Date of hearing : 09-10-2024  
Date of pronouncement : 15-10-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee as against the appellate order dated 10.05.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the confirmation of Penalty levied under section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2013-14.

2. The solitary issue in this appeal, that the appeal filed by the Legal Heir of late Shri Navinbhai Punjabhai Patel, incorrectly the mentioned her PAN Number (namely Smt. Bhumika Navinbhai Patel) instead of the deceased assessee's PAN in the appeal Form No. 35 filed before NFAC. For this wrong quoting of PAN, the appeal filed by the Assessee was dismissed by the Ld. CIT(A). It is seen from the appellate order that no opportunity to rectify this curable defects was given to the assessee by Ld. CIT(A). Without giving such an opportunity and dismissing the appeal filed by the assessee is violation of fundamental Principle of Natural Justice and the such order is liable to be set aside.

3. Thus the impugned order passed by Ld. NFAC is hereby set aside with a direction to Ld. CIT(A) to give opportunity to the assessee to rectify the defects in the appeal Memo in Form No. 35 and other records filed by the assessee and thereafter decide the appeal on merits of the case by providing proper opportunity of hearing to the assessee.

4. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 15-10-2024

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 15/10/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद