

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

**ITA No.1016/Ahd/2023  
Asstt.Year : 2017-18**

Chetna Vimalkumar Desai C-58, Bhagwati Nagar Society Sola Road Thaltej, Ahmedabad. PAN : AMOPD 8417 A	Vs	ITO, Ward-3(3)(1) Ahmedabad.
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<b>(Applicant)</b>		<b>(Responent)</b>
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Assessee by :	Shri Parin S. Shah, 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 ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 12.10.2023 for the Asst.Year 2017-18 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 order passed by AO and confirmed by the NFAC is bad in law and required to be quashed.
  2. The NFAC erred in law and on facts in not passing order as per section 250(6) of the Act.
  3. the ld.NFAC erred in law and on facts in making addition u/s.79Aof the Act of Rs.37,03,500/-.
3. At the outset, the ld.counsel for the assessee has raised a primary contention that the *ex parte* order of the ld.CIT(A) holding that the assessee did not comply to any of the notices during the appellate

proceedings and has not furnished required details. The reasons for non-compliances of notices and the supporting evidences were beyond the control of the assessee, and therefore, given a further chance, due compliance will be made before the Id.CIT(A) in adjudicating the assessee's case. The Id.DR objected to the same in principle.

4. Keeping in view the fact that the assessee could not reply to the notices issued by the Id.CIT(A) due to reasons beyond his control, and as no prejudice would be caused to the Revenue, the matter is remanded to the Id.CIT(A) for adjudication *de novo* on merits of the issue.

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

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