

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.1389/Ahd/2024
(Assessment Year: 2015-16)

Prashant Bharatkumar Shah, 6, 4 th Floor, Ellora Commercial Center, Near GPO, Salapose Road, Ahmedabad, Gujarat PAN No. AKUPS 3802 L	Vs.	Income Tax Officer, Ward (1)(2)(3), Ahmedabad
(Appellant)	..	(Respondent)
Appellant by :	Shri Satish Solanki, AR	
Respondent by:	Shri B.P. Srivastava, Sr DR	
Date of Hearing	12.11.2024	
Date of Pronouncement	12.11.2024	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT :

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 24.05.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2015-16.

2. The assessee has taken following grounds of appeal:-

“1. The Ld. CIT(A) erred in law and failed to appreciate the fact that AO proceeded to complete the assessment without providing copy of reasons recorded for re-opening the assessment to the assessee. This was mandatory as directed

by the Hon'ble Supreme court in the case of GKN Driveshaft (I) Ltd Vs ITO 259 ITR 19(SC).

2. The Ld. CIT(A) erred in dismissing the appeal filed before him ex-parte without granting proper opportunity of being heard to the assessee.

3. The Ld. CIT(A) erred in law and on facts by not appreciating the fact that the AO has arbitrarily made addition of Rs. 1,35,28,150/- u/s.69 to the total income of the assessee. No details of the transactions or the evidences on the basis of which such addition was made is shared with the assessee.

4. The Ld. CIT(A) erred in not appreciating the fact that the AO has passed the assessment order without issue of the notice u/s. 143(2) of the IT Act.

5. The Ld. CIT(A) erred by not appreciating the fact that the AO passed the order without dealing with submissions made by the assessee online from time to time.

6. The Ld. CIT(A) erred in law and facts by confirming the additions made by the AO under Section 69 of the Income tax Act.”

3. Notice in this case has been issued by the ld. CIT(A) on 29.07.2022 and 17.05.2024 to furnish the details by 16.08.2022 and 24.05.2024 respectively. The assessee has not furnished any details in response to the notices issued by the ld. CIT(A) under Section 250 of the Act. Hence, the ld. CIT(A) has passed the order dismissing the appeal of the assessee on 24.05.2024.

4. Before us, the ld. Counsel for the assessee pleaded that the order has been passed without granting proper opportunity. We find that the order of the ld. CIT(A) has been passed on the due date of filing of the details by the assessee, and also that the assessee has not filed any details before the ld. CIT(A).

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5. However, keeping in view the entire facts of the case and in the interest of justice, we feel it is a fit case to remand the matter to the file of the Id. CIT(A) to grant an opportunity of being heard. The assessee shall not misuse the opportunity given by the Tribunal to represent his case before the Id. CIT(A) and shall comply with the notices issued by the Id. CIT(A) from time to time without seeking unnecessary adjournments.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

**The order is dictated and pronounced in the open Court
on 12.11.2024**

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

Ahmedabad; Dated 12/11/2024

btk

आदेश की प्रतिलिपि □ ग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

True Copy

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**