

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

**BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. Nos.1337 to 1340/Ahd/2024
(Assessment Years: 2015-16 to 2018-19)

Sukhdham Residency, Survey No. 643 & 644, Opp. Tirth Tenament, Waghodia Dabhoi Ring Road, Vadodara-390019	Vs.	Assistant Commissioner of Income Tax, Circle-2(1)(1), Vadodara
[PAN No.ACBFS5665E]		
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by:	Shri Prothviraj Meena, CIT D.R. & Shri Sanjay Kumar, Sr. DR

Date of Hearing	24.10.2024
Date of Pronouncement	24.10.2024

O R D E R

PER DR. BRR KUMAR - ACCOUNTANT MEMBER:

These appeals have been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre (in short “NFAC”), Delhi, vide orders dated 04.06.2024 & 06.06.2024 passed for A.Ys. 2015-16 to 2018-19. Since common facts and issues for consideration are involved for the years under consideration, the appeals for all the assessment years are being taken up together.

2. The Grounds of Appeals are common in all the appeal, so we are taking only the grounds of ITA No. 1337/Ahd/2024 for A.Y. 2015-16:-

“1. The Learned CIT (A) has dismissed appeal filed by appellant against the AO order u/s. 147 r.w.s. 144 of the act due to circumstances beyond the

control of the appellant and appellant could not make their submission before Learned CIT(A).

2. *An appellant could not above to submit required Documents and Information on time during the course of assessment proceeding because of personal, social and Financial problems faced by managing partner of appellant firm i.e. Partner is in imprisonment and various criminal cases had been filed me and firm and medical issue and deal of Father.*

3. *Appellant hereby pray to remand case back to CIT(A) for fresh hearing.*

4. *I hereby pray your honour to in view of above reasonable causes for non-compliances, Appellant hereby pray for set aside order of Assessing officer.*

5. *Your appellant craves to add/alter any of the grounds of appeal on or before the date of final hearing.”*

3. At the time of hearing none appeared on behalf of the assessee.

4. We have heard and perused the material on record.

5. The Ld. CIT(A) has dismissed the appeal filed by the assessee as no submissions were made before him. The assessee prayed that they could not submit all required details during the assessment proceedings because of the personal, social and financial problems faced by the managing partner of the appellant firm, wherein he was in imprisonment.

6. We find that the reasons given by the assessee is acceptable. Since, no prejudice would be caused to the Revenue, we remand the matter to the AO to conduct assessment proceedings de-novo after service of notice to the assessee. The AO would be at liberty to invoke penalty provisions as per the act in case of non-compliance to the notice by the assessee.

7. In the result, the appeal of the assessee is allowed for statistical purposes for A.Y. 2015-16.

8. In the combined result, all the appeals of the assessee are allowed for statistical purposes.

The order is pronounced in the open Court on 24.10.2024

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Ahmedabad; Dated 24/10/2024

TANMAY, Sr. PS

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित/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,

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