

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

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT**

I.T.A. No.1448/Ahd/2024  
(Assessment Year: 2015-16)

Arvinbhai Manubhai Patel, 508, Rabari Vas Kathwada, Kathwada B.O., Ahmedabad Gujarat-382430 PAN : BKCPP 9269 D	Vs.	Income Tax Officer, Ward 3(3)(5), Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Hem Chhajed, AR
<b>Respondent by:</b>	Shri Ketan Gajjar, Sr DR
<b>Date of Hearing</b>	14.11.2024
<b>Date of Pronouncement</b>	14.11.2024

**ORDER**

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 25.06.2024 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 grounds of appeal taken by the assessee are as under:-

- "1. The order passed by the Ld. CIT (A) is against law, equity & justice.*
- 2. The assessment order passed by the Ld. A.O. is bad & illegal as reassessment proceedings is void and illegal as notice issued u/s 148 of the Act by JAO instead of AO of National Faceless Assessment Centre.*
- 3. Assessment order passed by the Ld. A.O. is void & illegal as reopening of assessment is made on incorrect facts.*

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4. *The assessment order passed by Ld. AO is bad & illegal as no addition is made for which case has been reopened.*
5. *The Ld. CIT(A) has erred in law and on facts in considering profit on sale of rural agricultural land which is not a capital asset U/S 2(14) of the Act.*
6. *The Ld. CIT (A) has erred in law and on facts in upholding rejection by the Ld. A.O. of exemption claimed U/S 54B of the Act.*
7. *The appellant Craves liberty to add, amend, alter or modify all or any grounds of appeal before final appeal."*

3. On going through the records before me, it is found that the assessee has not responded to 9 notices issued by the ld. CIT(A) which led to passing of the order by the ld. CIT(A) *ex-parte*. Before me, it was pleaded that given an opportunity, due compliance would be made before the Revenue Authorities.

4. I have gone through the order of the ld. CIT(A) and find that the ld. CIT (A) has not adjudicated the issues on the merits of the case. Hence, I deem it proper to restore the matter to the file of the ld. CIT(A) for adjudication *de novo* with directions to the assessee to comply diligently to the notices issued by the ld. CIT(A).

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

**The order is pronounced in the open Court on 14.11.2024**

**Sd/-**

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

Ahmedabad; Dated 14/11/2024

*btk*

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**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