

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

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 974/Ahd/2024
(Assessment Year: 2018-19)

Mayur Kanubhai Patel, 302, Mangal Tirth Apartment, VKV Road, Nadiad-387001, Gujarat PAN : APLPP 8486 M	Vs.	Income Tax Officer, Ward 1, Nadiad
(Appellant)	..	(Respondent)
Appellant by :	Shri Chirag R. Shah, AR	
Respondent by:	Shri C. Dharani Nath, Sr DR	
Date of Hearing	19.11.2024	
Date of Pronouncement	22.11.2024	

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 05.04.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2018-19.

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

"1 The assessment order passed u/s 143(1) of Income Tax Act by the Assessing Officer and confirmed by the first appellate authority u/s 250 is bad in law and deserved to be uncalled for.

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2 The assessing officer as well as first appellate authority has erred in law and on facts in making and confirming respectively the disallowance of expenditure of Rs. 17,17,527/-. The same deserves to be deleted.

3 The appellant craves to reserve his right to add, alter, amend, or delete any ground of appeal during the course of hearing."

3. In this case, the assessment order has been passed by the Assessing Officer u/s 143(3) r.w.s. 144B of the Act, owing to non-compliance of the notices issued by the Assessing Officer. The appeal of the assessee filed before the Id. CIT(A) has also been summarily dismissed.

4. Before us, the Id. Counsel for the assessee pleaded that given an opportunity, due compliance would be made before the Assessing Officer wherein the primary default has occurred. Hence, in the interest of justice, we deem it appropriate to restore the matter to the file of the Assessing Officer to pass the assessment order *de novo*, after affording due opportunity of being heard to the assessee.

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

The order is pronounced in the open Court on 22.11.2024

Sd/-

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

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

Ahmedabad; Dated 22/11/2024

btk