

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

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

I.T.A. No. 36/Ahd/2024  
(Assessment Year: 2017-18)

Jignesh Jitendrakumar Patel, 5/7, Raju Flats, Memnagar Gam, Near Ramjimandir, Ahmedabad- 380052 PAN : BCFPP 3136 G	Vs.	Income Tax Officer, Ward 3(3)(2), Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Tej Shah, Advocate	
<b>Respondent by:</b>	Shri C. Dharani Nath, Sr DR	
<b>Date of Hearing</b>	19.11.2024	
<b>Date of Pronouncement</b>	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 24.11.2023 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2017-18.

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

*"1. The CIT(A) erred in law and in the facts of the case in passing ex-parte order u/s 250 of the Act.*

*2. The CIT(A) erred in law and in the facts of the case in confirming the order of the AO in making addition of Rs. 14,50,000/- u/s 69A r.w.s. 115BBE of the Act.*

- 2-

3. *The CIT(A) erred in law and in the facts of the case in confirming the order of the AO in making addition of Rs. 14,08,057/- u/s 69A r.w.s. 115BBE of the Act.”*

3. In this case, the assessment order has been passed by the Assessing Officer u/s 144 of the Act, owing to non-compliance of the notices issued by the Assessing Officer. The order of the ld. CIT(A) is also an *ex-parte* summarily dismissing the appeal of the assessee.

4. Before us, the ld. Counsel for the assessee pleaded that given an opportunity, due compliance would be made before the Assessing Officer wherein the primary default has occurred. The ld. Counsel for the assessee has fairly agreed to the proposition for the payment of Rs.5000/- to the Prime Minister's Relief Fund towards the cost incurred by the Revenue. 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 due issue of notice of hearing to the assessee on a valid email ID.

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 R. KAMBLE)**  
**JUDICIAL MEMBER**

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

Ahmedabad; Dated 22/11/2024

*btk*

- 3-

**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**