

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "B" BENCH

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 1693/Ahd/2024
Assessment Year 2017-18**

Dhaval Nalinbhai Patel Shri Ram Ginning Factory B/s.Jalaram Gin Nadiad Road, Dholka Dist. Ahmedabad-387870 Gujarat PAN: ACGPP9550L (Appellant)	Vs	The DCIT, Circle-3(2), Ahmedabad (Respondent)
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**Assessee Represented: Shri S.N. Divatia, A.R. &
Shri Samir Vora, A.R.**

Revenue Represented: Shri Sanjay Kumar, Sr.D.R.

Date of hearing : 26-11-2024

Date of pronouncement : 29-11-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the ex-parte appellate order dated 30.07.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961

(hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

2. It is the case of the assessee that four notices were given by Ld. CIT(A) directing the assessee to file its written submissions on ITBA Module on or before 21-01-2021, 01-07-2024, 11-07-2024 & 24-07-2024 respectively. However as there was no response to the above notices, the Ld. CIT(A) dismissed the appeal after considering the grounds, since there was no relevant documents, evidences filed by the assessee, thereby dismissed the appeal exparte.

3. Ld. Counsel brought to our notice that in Form No. 35, the assessee requested not to communicate the hearing notices by e-mail. Thus the assessee was not aware of the hearing notices which has resulted in exparte appellate order and therefore requested to grant one more opportunity to the assessee to explain his case.

4. Ld. D.R. appearing for the Revenue has no serious objection in setting aside the matter back to the file of Ld. CIT(A).

5. Recording the same, the exparte appellate order passed by Ld. CIT(A) is hereby set aside, with a direction to the Ld. CIT(A) to give one more opportunity by issuing physical notice to the assessee with adequate time to reply. Needless to say, the assessee should cooperate this final opportunity given to the assessee by filing all required documents and evidences in support of its grounds raised before Ld. CIT(A).

6. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 29-11-2024

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER
Ahmedabad : Dated 29/11/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद