

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

**BEFORE DR.BRR KUMAR, VICE PRESIDENT
SHRI TR SENTHIL KUMAR, JUDICIAL MEMBER**

**I.T.A. No.178/Ahd/2024
(Assessment Year: 2013-14)**

Anilkumar Hargovinbhai Patel, Chhral Bajidas no Vas, Nr. Garbi Chok, Kalol-382721. Gandhinagar	Vs.	The Income Tax Officer, Ward 1, Mehsana.
[PAN No.AUFPP3179G]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Nishit B Jesur, ARs
Respondent by:	Shri AP Singh, CIT. DR

Date of Hearing	09.12.2024
Date of Pronouncement	10.12.2024

ORDER

PER: DR. BRR 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, Delhi, vide order dated 05.12.2023 passed for the Assessment Year 2013-14.

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

1.1 The order passed u/s. 250 on 05/12/2023 for A.Y. 2013-14 by NFAC, Delhi upholding the addition of total Rs. 9,47,63,780/- made by AO is wholly illegal, unlawful and against the principles of natural justice.

1.2 The Ld. CIT(A) has grievously erred in law and or on facts in not considering fully and properly the facts and evidence available with regard to the impugned addition.

2.1 The Ld. CIT(A) has grievously erred in law and on facts in making the addition of total Rs. 9,47,63,780/- u/s. 69 of the Income tax Act.

2.2 The Ld. CIT(A) ought not to have dismissed the appeal filed before him. The appellants must be granted an opportunity of being heard.

It is therefore prayed that the addition made by Ld. AO and appeal not admitted by the CIT(A) may please be deleted in the interest of natural justice and considering the facts of the case.

3. In this case, *ex-parte* orders have been passed by the Assessing Officer as well as the Id. CIT(A) owing to absence of response by the assessee to the notices issued by the Revenue Authorities. Before us, the Id. AR argued that Id. CIT(A) has issued a letter to clarify the defects as mentioned in Section 249(4)(b) and the reply submitted by the assessee has not been considered and the Id. CIT(A) has not asked further to the appellant to submit any other reasons and summarily dismissed the appeal of the assessee. The Id. AR prayed that, given an opportunity, entire details would be submitted before the Assessing Officer and offered to pay an amount of Rs.10,000/- towards the cost incurred by the Government. Ld. DR argued that the assessee cannot shift the burden on the Revenue Authorities without complying to the notices in a proper way and hence no other opportunities can be given to the assessee. Having gone through the record, we find that ends of justice would be well served by remanding the issue to the file of the Assessing Officer to consider the submissions made by the assessee. The assessee shall produce receipt of payment of Rs.10,000/- paid to “Prime Minister’s National Relief Fund”.

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

This Order pronounced in Open Court on 10.12.2024

Sd/-

**(TR SENTHIL KUMAR)
JUDICIAL MEMBER**

Sd/-

**(DR. BRR KUMAR)
VICE PRESIDENT**

Ahmedabad; Dated 10.12.2024

Manish, Sr. PS

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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