

**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.700/Ahd/2024  
(Assessment Year: 2012-13)

Kandarpkumar Ratilal Patel, 8, Pradhyuman Park, Anandvatika, Nehrunagar, Ahmedabad-380015.	Vs.	The Income Tax Officer, Ward-5(3)(1), Ahmedabad.
[PAN No.ACCPP5298D]		
(Appellant)	..	(Respondent)

<b>Appellant by :</b>	Shri Parin S Shah, AR
<b>Respondent by:</b>	Shri Rignesh Das, Sr. DR

<b>Date of Hearing</b>	11.12.2024
<b>Date of Pronouncement</b>	13.12.2024

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 22.02.2024 passed for the Assessment Year 2012-13.

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

1. *The order passed by the lower authorities is bad in law and required to be quashed.*
2. *Ld.NFAC erred in law and on facts in dismissing appeal ex-parte.*
3. *Ld.NFAC erred in law and on facts in confirming reopening of assessment u/s.148 of the Act.*

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4. *Ld.NFAC erred in law and on facts in confirming addition of Rs,41,50,000/- u/s.68 of the Act.*
5. *Charging of Interest u/s.234A, 234B, 234C are unjustified.*
6. *Initiation of penalty proceedings u/s.271(1)(c) is unjustified.*

3. Both the parties fairly submitted that the assessee did not appear before the Assessing Officer and Ld.CIT(A) due to the reasons beyond the control of the assessee. The Ld. Counsel submitted that given a chance due compliance would be made before the Revenue Authorities. The assessee is directed to pay an amount of Rs.5000/- to the “Prime Minister’s National Relief Fund”.

4. The Ld.DR fairly submitted that in fitness of the things the matter should be remanded to the Assessing Officer who is the primary authority to look into the issues. We find strength in the submission of the Ld.DR and accordingly the matter is remanded to the Assessing Officer to initiate the assessment proceeding *de-novo*.

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

**Order pronounced in Open Court on 13.12.2024**

**Sd/-**

**(TR SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**Sd/-**

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

Ahmedabad; Dated 13.12.2024  
*Manish, Sr. PS*

**TRUE COPY**

**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