

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

**BEFORE: DR. BRR KUMAR, VICE PRESIDENT
And SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

**ITA No.1298/Ahd/2024
Assessment Year 2011-12**

Smt. Shobhna Chandrakant Parekh, H-402, Swaminarayan Castle-1, Nr. Madhav Bag, Nirnaynagar, Ranip, Ahmedabad-364002.. PAN: AHOPP7337A (Appellant)	Vs	The Income Tax Officer, Ward-2(2)(5), Ahmedabad. (Respondent)
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**Assessee Represented: Shri Mohit Balani, AR.
Revenue Represented: Shri Ravindra, Sr.D.R.**

Date of hearing : 19.02.2025
Date of pronouncement : 26.02.2025

आदेश/ORDER

PER : DR. BRR KUMAR, VICE PRESIDENT:

Delay Condoned

This appeal is filed by the Assessee as against the appellate order dated 30.05.2023 passed by the Commissioner of Income Tax

(Appeals)/National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2011-12.

2. On going through the record, we find that the notices u/s.250 were issued on 05.03.2022, 03.11.2022, 19.05.2023 & 25.05.2023 requesting the assessee to submit necessary documents/clarification. However, in pursuance to the same the assessee failed to submit any reply and the appeal of the assessee was dismissed by the Ld.CIT(A), as ex-parte. The Ld. Counsel for the assessee prayed that given an opportunity, all the details/ clarification/ explanation would be provided to the revenue authorities. We also find that assessee has not complied even before the Assessing Officer, hence in the interest of justice the matter is remanded to Assessing Officer for conducting assessment *de-novo*. The assessee shall comply to the notices issued by the Assessing Officer failing which the Assessing Officer would be at liberty to initiate penalty proceeding as per the provisions of the Act.

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

Order pronounced in the open court on 26.02.2025

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Sd/-

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

Ahmedabad : Dated 26.02.2025

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,

(True Copy)

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद