

IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपीलसं./ITA No.778/RJT/2024

Assessment Year: (2013-14)

(Hybrid Hearing)

Vishal Enterprise 3010-3012, Phase -III GIDC, Jamnagar -361004, Gujrat	Vs.	Income-Tax Officer,TDS-3, Jamanagar.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: AAGFV6139H		
(Appellant)		(Respondent)

Appellant by : Shri Chetan Agrwal, Ld. A.R.
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 06/01/2025
Date of Pronouncement : 28/02/2025

आदेश / ORDER

Dr. ARJUNLAL SAINI, AM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AYs) 2013-14, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'NFAC/Ld. CIT(A)'], dated 24.09.2024, which in turn arises out of an order passed by the Assessing Officer (in short 'assessing officer'), under section 206C(6) and 206C(7) of the Income tax Act, 1961, dated 30.03.2017.

2. At the outset, ld. Counsel for the assessee, begins by pointing out that during the appellate proceedings, the assessee submitted, written submission, along

with documents and evidences, before Id. CIT(A). However, the Id. CIT(A) did not consider the same and passed the *ex-parte* order, without considering the documents and evidences of the assessee. The learned Counsel therefore contended that in order to avoid the multiplicity of the proceedings, the matter may be remitted back to the file of the assessing officer, to consider the documents and evidences, and adjudicate the issue as per the provisions of the law.

3. On the other hand, Id. DR for the revenue, did not have any objection, if the matter is remitted back to the file of the assessing officer, for fresh adjudication.

4. We have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(A) and other materials brought on record. We are of the view that the assessee did not have proper opportunity of being heard before CIT(A) and *ex-parte* order of CIT(A) dismissing the appeal of the assessee has to be set aside. The Id. Counsel for the assessee also pointed out that order of CIT(A) may be set aside and the issues raised before CIT(A) be remanded to the assessing officer for fresh consideration. It has been submitted that at the assessment stage the assessee could not produce any proper evidence. It has also been submitted that now the assessee is willing to appear before assessing officer and it would be in the interest of justice that the matter should be remanded to the assessing officer. The Id. DR did not object to the prayer made by the Id. Counsel for the assessee.

5. We accept the prayer of the assessee and set aside the order of CIT(A) and remand the various issues raised by the assessee in the grounds of appeal before CIT(A) for fresh consideration by the assessing officer with a liberty to the assessee to prove his case by producing sufficient evidence/material to the

satisfaction of the assessing officer. For statistical purposes the appeal of the assessee is allowed.

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

Order is pronounced in the open court on 28/02/2025

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER

Rajkot (True Copy)
दिनांक/ Date 28/02/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot