

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

**BEFORE SHRI T.R SENTHIL KUMAR, JUDICIAL MEMBER
And
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

I.T.A. No.859/Ahd/2025
(Assessment Year: 2011-12)

Vijaybhai Patel, 1-25 Station Vistar, At and PO: Bhilapur Ta:Dabhoi, Vadodara-391107.	Vs.	The Income Tax Officer, Ward-1(3)(3), Ahmedabad.
[PAN No.BLAPP8447A]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Hardik Vora, AR
Respondent by:	Shri Kamal Deep Singh, Sr. DR

Date of Hearing	10.07.2025
Date of Pronouncement	15.07.2025

O R D E R

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the Assessee as against ex-parte appellate order dated 10.02.2025 passed by the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre(NFAC), Delhi, confirming the levy of penalty u/s.271(1)(c) of the Income Tax Act, 1961 [hereinafter referred to as ‘the Act’] relating to the Asst. Year 2011-12.

2. The case of the assessee is that in Form No.35, it was specifically mentioned not to send notice via email. However,

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the Ld.CIT(A), passed a cryptic one paragraph order dismissing the appeal of the assessee. Further the impugned order does not carry the dates of hearing given to the assessee. Thus, we hereby set-aside the ex-parte appellate order passed by the Ld.CIT(A) with the direction to issue a physical hearing notice by RPAD to the assessee and then pass order on merits and in accordance with the provisions of Law.

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

This Order pronounced in Open Court on 15.07.2025

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

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

(True Copy)

Ahmedabad; Dated 15.07.2025
Manish, Sr. PS

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, Surat/Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad/Surat