

IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, BENCH  
[Conducted through Hybrid mode at Ahmedabad Bench]

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 1303/SRT/2025  
Assessment Year: 2013-14**

Ashokkumar Prabhulal Mehta  7/C Anjani Tower, Opp. 24 Carat Sweet Shop, Parle Point, Surat-395007, Gujarat  <b>PAN: ACSPM1310M (Appellant)</b>	Vs	Income Tax Officer Ward-2(2)(1), Surat  <u>Jurisdictional AO</u> Income Tax Officer Ward 1(3)(1), Surat  <b>(Respondent)</b>
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**Assessee Represented: Shri Sapnesh Sheth, Advocate  
Revenue Represented: Shri Ashish Kumar, Sr.DR**

Date of hearing : 03-03-2026  
Date of pronouncement : 13-03-2026

**आदेश/ORDER**

**PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

This appeal is filed by the Assessee as against the ex-parte appellate order dated 06-10-2025 passed by Addl/Joint Commissioner of Income Tax, (Appeal), Thane (in short referred to as "Addl. CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2013-14.

2. Brief facts of the case are that the assessee is an individual filed his return of income for the A.Y. 2013-14 on 28.03.2014 declaring total income of Rs.4,37,919/- and agriculture income of Rs.7,51,070/-. The return was taken for scrutiny assessment, wherein sale of land and computation of capital gain was not accepted and determined the Long Term Capital Gain ('LTCG') of Rs.30,38,526/-. Similarly, claim of reinvestment in another agricultural land u/s.54B of the Act was also denied to the assessee.

3. Aggrieved against the assessment order, assessee filed an appeal before Ld. Add. CIT(A) who has given four opportunities of hearing between 13.01.2021 to 06.10.2025. The assessee neither responded to the notices and nor sought for adjournments, thereby, the appeal was dismissed ex-parte.

4. Aggrieved against the appellate order, the assessee is in appeal before us raising the following Grounds of Appeal:

- “1. On the facts and circumstances of the case as well as law on the subject, the learned ADDL/Joint Commissioner of Income Tax (Appeals) has erred in passing ex-parte order without giving reasonable opportunity of hearing to the assessee.*
- 2. On the facts and circumstances of the case as well as law on the subject, the learned ADDL/Joint Commissioner of Income Tax (Appeals) has erred in confirming the action of assessing officer in disallowing the deduction claimed by assessee amounting to Rs 30,38,526/- u/s 54B of I.T Act. 1961.*
- 3. It is therefore prayed that above addition made by assessing officer and confirmed by ADDL/Joint Commissioner of Income Tax (Appeals), Thane may please be deleted.*
- 4. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”*

5. Ld. Counsel appearing for the assessee submitted that due to oversight mistake the assessee has not responded to the notices of hearing given by the appellate authority, which has resulted in passing ex-parte order and pleaded one more opportunity of hearing before the Addl. CIT(A). The Ld. Counsel also undertook to file all relevant materials and documents before the Addl.CIT(A) in support of his case.

6. Considering the submission of the Ld. Counsel and to meet the ends of justice, we deem it fit to impose a cost of Rs.10,000/- payable by the assessee to the Income Tax Department for its non-cooperation before the lower authorities, within two weeks of receipt of copy of this order. On production of the receipt of the cost payment, the Ld. Jurisdictional AO ('JAO') is directed to give one more opportunity of hearing to the assessee and pass order on merits of the case. Needless to say, the assessee should cooperate by filing all required details and evidences before the JAO to pass a fresh assessment order.

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

Order pronounced in the open court on 13-03-2026

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER**

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

**Ahmedabad : Dated 13/03/2026** *True Copy*

**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,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद/सूरत