

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकरअपीलसं./ITA No.574/SRT/2018

(निर्धारणवर्ष / Assessment Years: (2014-15)

(Virtual Court Hearing)

Smt. Sejal Ashishkumar Patel, A-125, Siddhi Vinayak Row House, Aroli, Surat-395004, Gujarat.	Vs.	The Income Tax Officer, Ward-2(3)(4), Surat.
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: CHZPP4115K</b>		
<b>(Assessee)</b>		<b>(Respondent)</b>

Assessee by : Shri Sapnesh Sheth, CA

Revenue by : Shri Anupama Singla, Sr. DR

**सुनवाईकीतारीख/ Date of Hearing : 15/09/2021**

**घोषणाकीतारीख/Date of Pronouncement: 15/09/2021**

**आदेश / ORDER**

**PER DR. A. L. SAINI, ACCOUNTANT MEMBER:**

The captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2014-15, is directed against the order passed by Id. Commissioner of Income Tax (Appeals)-1, Surat, in Appeal No. CIT(A), Surat-1/11286/2016-17 dated 04.06.2018, which in turn arises out of an assessment order passed by the Assessing Officer u/s 144 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') dated 30.11.2016.

2. At the outset itself, Learned Counsel submits that impugned order passed by the Id CIT(A) is an *ex parte* order and assessee could not represent his case before Ld. CIT(A), therefore, an another opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee. Learned Counsel submits before us that due to change of address, the assessee could not receive notices from the Id. CIT(A), that is notice during the appellate proceedings could not be served on the assessee because of change of address and as a result the assessee could not plead his case before the Id. CIT(A).

3. Learned Departmental Representative (ld. DR) for the Revenue did not have any objection if the matter is remitted back to the file of the ld. CIT(A).

4. We note that in the assessee's case under consideration, the assessment was carried out u/s 144 of the Act and the impugned order passed by the ld. CIT(A), is an *ex parte* order and non-speaking order, therefore, we do not wish to make any comments on the merits of the grounds raised by the assessee.

5. Considering the above facts, we note that assessee could not plead his case successfully before the ld. CIT(A). We note that the ld. CIT(A) did not discuss the assessee's case on merits based on the material available before him hence it is a violation of principle of natural justice. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the ld CIT(A) and remit the matter back to the file of the ld CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order is pronounced at the time of hearing of appeal on 15/09/2021 in the Virtual Court of hearing.

Sd/-  
(PAWAN SINGH)  
JUDICIAL MEMBER

सुरत /Surat / दिनांक/ Date: 15/09/2021  
SAMANTA

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

**Copy of the Order forwarded to**

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

By Order

// TRUE COPY //

Assistant Registrar/Sr. PS/PS  
ITAT, Surat

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