

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

**BEFORE DR.BRR KUMAR, VICE PRESIDENT &  
SHRI T.R SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No.2131/Ahd/2024  
(Assessment Year: 2016-17)

Naimishbhai Kantibhai Patel, 19, Vasundhra Colony, Gulbaitekra, Ellisbidge, Ahmedabad-380006.	Vs.	The Income Tax Officer, Ward-1(3)(1), Ahmedabad.
[PAN No. ABDPP9965D]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Harsh Jani, AR
<b>Respondent by</b>	Shri Kavan Limbasiya, Sr. DR

<b>Date of Hearing</b>	17.03.2025
<b>Date of Pronouncement</b>	20.03.2025

O R D E R

**DR. BRR KUMAR, VICE PRESIDENT:**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Appeal)/National Faceless Appeal Centre, Delhi vide order dated 21.10.2024 for the Assessment Year 2016-17.

2. The Assessee has taken the following grounds of appeal:-

*1. The learned CIT (A) has erred in law and on facts in confirming the reassessment order passed by the Assessing Officer u/s. 147 r.w.s 144 of the Act.*

- 2-

*2. The learned CIT(A) has erred in law and on facts in passing an order on technical ground being delay of 234 days as the order passed by the AO was physically never served upon and the assessee was non convergent with emails.*

*3. The learned CIT (A) has erred in law and on facts in upholding the addition by the Assessing Officer on issue of addition u/s 69C alleging as bogus purchases without going into the merits of the case. They have ignored the fact that the appellant had produced cogent third party evidences and has made the payment through banking channel. Thus the addition sustained by the Ld. CIT (A) suffers from legal infirmity. The same may kindly be deleted.*

*4. The appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of appeal.*

3. On going through the record, we find that notices of hearing were issued on several occasions, but the assessee failed to comply with the notices and also there was a delay in filing the appeal before the Ld.CIT(A). The Ld.CIT(A) dismissed the appeal of the assessee since the assessee failed to furnish sufficient cause for condonation of delay in filing the appeal. The Ld. Counsel for the assessee prayed that, given an opportunity, all the details/clarification/explanation would be provided to the revenue authorities. We find that assessee has not even complied before the Assessing Officer, hence in the interest of justice the matter is remanded to the Assessing Officer for conducting assessment *de-novo* and a cost of Rs.5000/- imposed on the assessee, the amount should be deposited into "Prime Minister Relief Fund" and the receipt shall be submitted before the JAO, who shall take it on record before passing the order giving effect to the order of the ITAT. The assessee shall comply with the notices issued by the

- 3-

Assessing Officer without seeking any unnecessary adjournments.

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

**This Order pronounced in Open Court on 20.03.2025**

Sd/-

**(T.R SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

Sd/-

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

(True Copy)

Ahmedabad; Dated  
Manish, Sr. PS

20.03.2025

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, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad