

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.151/Nag./2024**  
(Assessment Year : 2014-15)

Mataprasad Rambali Dubey  
Block no.108, Steel Chamber Building  
Old Bhandara Road, Wardhaman Nagar  
Nagpur 440 008 PAN – ABKPD8213H

..... Appellant

v/s

Income Tax Officer  
Ward-4(4), Nagpur

..... Respondent

Assessee by : Shri Jinesh Thakar a/w  
Shri S.C. Thakar  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 21/08/2024

Date of Order – 02/09/2024

**ORDER**

**PER V.DURGA RAO, J.M.**

The present appeal has been filed by the assessee challenging the impugned order dated 12/01/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [“learned CIT(A)”], for the assessment year 2014-15.

2. Following grounds have been raised by the assessee:–

*“That Honorable Commissioner of Income Tax Appeal Grossly erred in dismissing the Appeal without giving proper opportunity of hearing in as much as appellant expired on 30.07.2020 and his Legal Heir was not conversant with the procedure of appeal and specially no requirement was mentioned in the alleged notices dt. 14.11.2023, 28.11.2023 and 20.12.2023, the first appellate order be kindly set aside. That without prejudice to above Honorable*

*commissioner of Income Tax Appeals grossly erred in law and facts in dismissing the appeal without considering and discussing merits of the case. The first appellate order be kindly set aside and CIT appeal be kindly directed for fresh adjudication. That the Appellant reserves her right to amend any of the above grounds of appeal or to raise any other grounds of appeal at the time of hearing.*

3. When this appeal is taken up for hearing, the learned Counsel for the assessee submitted that the learned CIT(A) passed an ex-parte order and prayed that one more opportunity may be given to the assessee to substantiate its case before the learned CIT(A).

4. On the other hand, the learned D.R. submitted that the learned CIT(A) has given sufficient opportunities inspite of that the assessee has not appeared before the learned CIT(A) and not filed relevant details. He strongly supported the orders passed by the learned CIT(A).

5. We have heard both the parties, perused the materials available on record and gone through orders of the authorities below. We find that though the learned CIT(A) gave opportunities to the assessee, ultimately, the order passed by him is an ex-parte order. Therefore, we are of the opinion that by following the principles of natural justice, one more opportunity should be given to the assessee to substantiate his case before the learned CIT(A). In view of the above, the order passed by the learned CIT(A) is set aside and remit the matter to the file of the learned CIT(A) and direct him to adjudicate the matter afresh after providing reasonable opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason. Accordingly, grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 02/09/2024

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 02/09/2024**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur