

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER**

**SMC MATTER**

**ITA no.34/Nag./2024**  
(Assessment Year : 2017-18)

3A Chemie Pvt. Ltd.  
8A, Anmol Apartment  
Mecosabagh, Nagpur 440 004  
PAN – AAACZ0559Q

..... Appellant

v/s

Asstt. Commissioner of Income Tax  
Circle-2, Nagpur

..... Respondent

Assessee by : Shri Rajesh Loya  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 02/05/2024

Date of Order – 18/09/2024

**ORDER**

The present appeal has been filed by the assessee challenging the impugned order dated 23/11/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (*"the learned CIT(A)"*), for the assessment year 2017-18.

2. 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).

3. 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).

4. 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 a number of 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, all the grounds raised by the assessee are allowed for statistical purposes.

5. In the result, appeal is allowed for statistical purposes.

Order pronounced in the open Court on 18/09/2024

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

**NAGPUR, DATED: 18/09/2024**

Copy of the order forwarded to:

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- (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