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.70/Nag./2024
(Assessment Year : 2017–18)

Aminesh Agrawal
950, Deshpande Layout
Wardhaman Nagar, Nagpur 440 008
PAN – ADLPA7950P

……. Appellant

v/s

Income Tax Officer
Ward–4(1), Nagpur

……. Respondent

Assessee by : None
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 23/09/2024	Date of Order – 26/09/2024

O R D E R

PER V. DURGA RAO, J.M.

The assessee has filed this appeal challenging the impugned order dated 12/01/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Center, Delhi, [*"learned CIT(A)"*], for the assessment year 2017–18.

2. When this appeal is taken up for hearing, none appeared on behalf of the assessee.

3. On the other hand, the learned D.R. submitted that the learned CIT(A) has given sufficient opportunities inspite of that the assesse 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 opportunities to the assessee, ultimately, the order passed by him is an ex-parte order. Even the Assessing Officer has alleged that the assessee did not file any details before the Assessing Officer despite repeated requests made by him. Therefore, we are of the opinion that by following the principles of natural justice, one more opportunity should be given to the assesse to substantiate his case before the Assessing Officer. In this view of the matter, the order passed by the learned CIT(A) is set aside and remit the matter to the file of the Assessing Officer and direct him to adjudicate the matter afresh on merits 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.

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

Order pronounced in the open Court on 26/09/2024

Sd/-	**Sd/-**
K.M. ROY	**V. DURGA RAO**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

NAGPUR, DATED: 26/09/2024

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.

True Copy
By Order

Pradeep J. Chowdhury
Sr. Private Secretary

Sr. Private Secretary
ITAT, Nagpur