

**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.57/Nag./2024**  
(Assessment Year : 2007-08)

**ITA no.58/Nag./2024**  
(Assessment Year : 2008-09)

**ITA no.59/Nag./2024**  
(Assessment Year : 2009-10)

**ITA no.60/Nag./2024**  
(Assessment Year : 2010-11)

M/s. Phoenix Infra Estate International Ltd.  
Plot no.40, Jai Prabhu Housing Society  
Near Reliance Fresh, Manish Nagar  
Nagpur 440 015 PAN - AAACP0055D

..... Appellant

v/s

Asstt. Commissioner of Income Tax  
Central Circle-2(3), Nagpur

..... Respondent

Assessee by : None  
Revenue by : Shri Sandipkumar Salunke

Date of Hearing - 24/10/2024

Date of Order - 25/10/2024

**ORDER**

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

The present appeals have been filed by the assessee challenging the impugned orders of even date 12/02/2018, passed by the learned Commissioner of Income Tax (Appeals)-3, Nagpur, [*learned CIT(A)*], for the assessment year 2007-08, 2008-09, 2009-10 and 2010-11.

2. When these appeals are taken up for hearing, no one was present on behalf of the assessee to represent its case and assist the Bench for adjudication of its appeals. There is no application for adjournment of hearing

either. Therefore, we proceed to dispose of the appeals ex-parte qua the assessee after hearing the learned Departmental Representative and on the basis of material available on record.

3. 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 find that the learned CIT(A) passed an ex-parte order. We also find that though the learned CIT(A) gave opportunities to the assessee, ultimately, the order passed by him is an ex-parte order. Though the learned Departmental Representative has opposed for restoring the entire matter to the file of the learned CIT(A), however, we are of the opinion that one opportunity should be granted to the assessee to substantiate its case by restoring the matter to the file of the Assessing Officer to enable the assessee to substantiate its case before the learned CIT(A). In view of the above, the orders passed by the learned CIT(A) for all the years under consideration are set aside and remit the matters to the file of the learned CIT(A) and direct him to adjudicate the matters 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 in these appeals are allowed for statistical purposes.

5. In the result, appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 25/10/2024

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

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

**NAGPUR, DATED: 25/10/2024**

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