

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

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

**S.M.C. MATTER**

**ITA no.378 and 379/Nag./2024**  
**(Assessment Year : 2014-15 and 2016-17)**

Gopal Purushottam Vegad  
Vinit Vihar, Mangaldham  
Dastur Nagar, Amravati 444 601  
PAN – AJNPV0584A

..... Appellant

v/s

Income Tax Officer  
Ward-5, Amravati

..... Respondent

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

Date of Hearing – 24/10/2024

Date of Order – 25/10/2024

**ORDER**

The present appeals have been filed by the assessee challenging the impugned orders of even date 12/04/2024, passed by the learned Commissioner of Income Tax (Appeals), [*learned CIT(A)*], for the assessment year 202014-15 and 2016-17

2. When the appeals were called for hearing, no one was present on behalf of the assessee to represent the case and assist the Bench for adjudication of its appeal. There is no application for adjournment of hearing either. Therefore, I 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.

2. The learned D.R. submitted that the learned CIT(A) has given sufficient opportunities in spite 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).

3. I find that the learned CIT(A) passed an ex-parte order. I 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, I am 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 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 in this appeal are allowed for statistical purposes.

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

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

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

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

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