

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND

S.M.C. MATTER

ITA no.158/Nag./2024

(Assessment Year : 2017-18)

Chandan Thakurdas Mangtani
Khardi Ward, Arvi, Dist. Wardha 442 201
PAN – BKPPM9141N

..... Appellant

v/s

Income Tax Officer
Ward-1, Wardha

..... Respondent

Assessee by : Shri Nilesh Toshniwal
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 07/11/2024

Date of Order – 18/11/2024

ORDER

The assessee has filed this appeal challenging the impugned order dated 17/01/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18.

2. The assessee has raised following grounds:-

"1. The learned AO and CIT(A) erred in assessing the income of the Assessee u/s 144 based on bank statements whereas accounts of the assessee are audited.

2. The Appellant craves leave to add, amend, alter, vary and/or withdraw any or all the above grounds of Appeal as may be considered necessary at the time of hearing of the appeal."

2. When this appeal is taken up for hearing, the learned A.R. appearing for the assessee submitted that the learned CIT(A) passed an ex-parte order and prayed that one opportunity may be granted by restoring the matter to the file of the learned CIT(A) to enable 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. I have heard both the parties, perused the materials available on record and gone through orders of the authorities below. I find that though the learned CIT(A) gave opportunities to the assessee, ultimately, the order passed by him is an ex-parte order. Therefore, I am of the opinion that by following the principles of natural justice, one more opportunity should be given to the assessee to substantiate his case. 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 Assessing Officer and direct him to adjudicate the matter afresh on merit 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.

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

Order pronounced in the open Court on 18/11/2024

NAGPUR, DATED: 18/11/2024

**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