

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.9/Nag./2024
(Assessment Year : 2011-12)

Vatsalya Builders And Developers
Pvt. Ltd., 202, Ganesh Chambers
Dhantoli, Nagpur 440 012
PAN – AABCV6745K

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-1, Nagpur

..... Respondent

ITA no.10/Nag./2024
(Assessment Year : 2012-13)

Vatsalya Builders And Developers
Pvt. Ltd., 202, Ganesh Chambers
Dhantoli, Nagpur 440 012
PAN – AABCV6745K

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-1, Nagpur

..... Respondent

ITA no.11/Nag./2024
(Assessment Year : 2013-14)

Vatsalya Builders And Developers
Pvt. Ltd., 202, Ganesh Chambers
Dhantoli, Nagpur 440 012
PAN – AABCV6745K

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-1, Nagpur

..... Respondent

ITA no.12/Nag./2024
(Assessment Year : 2014-15)

Vatsalya Builders And Developers
Pvt. Ltd., 202, Ganesh Chambers
Dhantoli, Nagpur 440 012
PAN – AABCV6745K

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-1, Nagpur

..... Respondent

ITA no.13/Nag./2024
(Assessment Year : 2018-19)

Vatsalya Builders And Developers
Pvt. Ltd., 202, Ganesh Chambers
Dhantoli, Nagpur 440 012
PAN – AABCV6745K

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-1, Nagpur

..... Respondent

Assessee by : Shri Umang Agrawal
Revenue by : Shri Rajiv Benjwal

Date of Hearing – 05/11/2024

Date of Order – 18/11/2024

ORDER

PER V. DURGA RAO, J.M.

This is a bunch of five appeals which have been filed by the assessee challenging the impugned order dated 15/09/2023, passed for the assessment year 2011-12 and 2012-13, order dated 18/09/2023, for the assessment year 2013-14, order dated 09/10/2023, for the assessment year 2014-15 and 2018-19. All these orders have been passed by the National Faceless Appeal Centre, Delhi.

2. Since all these appeals pertain to the same assessee involving common issues, except variation in figures, arising out of identical set of facts and circumstances, therefore, as a matter of convenience, these appeals were heard together and are being disposed off by way of this consolidated order. Now we proceed to deal with the appeals one-by-one.

3. These appeals by the assessee have been filed belatedly, the details of which are as follows:-

- i) Appeal in ITA no.9/Nag./2024, for A.Y. 2011-12, is delayed by 52 days;
- ii) Appeal in ITA no.10/Nag./2024, for A.Y. 2012-13, is delayed by 52 days;
- iii) Appeal in ITA no.11/Nag./2024, for A.Y. 2013-14, is delayed by 49 days;
- iv) Appeal in ITA no.12/Nag./2024, for A.Y. 2014-15, is delayed by 28 days; and
- v) Appeal in ITA no.13/Nag./2024, for A.Y. 2018-19 is delayed by 28 days.

4. In all the captioned appeals, the assessee has filed applications of even date 05/01/2024, with a prayer for condonation of delay in filing these appeals, which are also supported by sworn affidavit in each case.

5. The learned Departmental Representative strongly opposed the request of the assessee for condonation of delay in filing these appeals.

6. After considering the submissions of the learned Authorised Representative and averments made in the affidavit and the submissions of the learned D.R., we are of the opinion that the assessee is prevented in filing the appeals belatedly and we are satisfied that the delay in filing the appeals

is due to reasonable cause. Consequently, we condone the delay occurred in all the appeals under consideration and admit the same for adjudication.

7. During the course of hearing, the learned Authorised Representative appearing for the assessee submitted that the learned CIT(A) has passed ex-parte order without providing proper opportunity of hearing to the assessee. The learned A.R., therefore, prayed for granting one opportunity by restoring the appeals to the file of the learned CIT(A) to enable him to plead its case before the learned CIT(A) for adjudication on merit.

8. The learned Departmental Representative strongly opposed the submissions of the learned A.R. and relied upon the orders passed by the first appellate authority.

9. 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. Therefore, we are of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate its case before the learned CIT(A). In view of the above, the impugned orders passed by the learned CIT(A) in all the cases are 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 these appeals are allowed for statistical purposes.

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

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

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 18/11/2024

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