

**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.227/Nag./2024**  
(Assessment Year : 2014-15)

**ITA no.228/Nag./2024**  
(Assessment Year : 2014-15)

**ITA no.229/Nag./2024**  
(Assessment Year : 2015-16)

**ITA no.230/Nag./2024**  
(Assessment Year : 2016-17)

Kedareswar Builders and Developers  
Wardha Road, Nagpur 440 015  
PAN – ABJFS0664A

..... Appellant

v/s

Dy. Commissioner of Income Tax  
Central Circle-2(1), Nagpur

..... Respondent

Assessee by : Shri Sachin V. Luthra  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 17/12/2024

Date of Order – 26/12/2024

**ORDER**

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

These appeals by the assessee are against the impugned order dated 15/02/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2014-15, 2015-16 and 2016-17

2. During the course of hearing, while going through the record, we find that the assessee did not appear before the learned CIT(A). Before us, the learned Authorised Representative appearing for the assessee submitted that the assessee suffered huge losses in business, therefore, the assessee was in

mental trauma and due to ill-health, the assessee could not appear before the learned CIT(A) for the circumstances beyond his control.

3. The learned Departmental Representative submitted that the learned CIT(A) has granted five opportunities to the assessee to appear before the learned CIT(A), however, the assessee chose not appear.

4. We have heard the rival arguments, perused the material available on record and gone through the orders of the authorities below. It is a fact that the learned CIT(A) has granted five opportunities to the assessee to appear before him. However, due to circumstances beyond the control of the assessee for the reason that the assessee suffered huge losses and as a result of which the assessee was in mental trauma due to which the assessee could not appear before the learned CIT(A). Be that as it may. We are of the opinion that in the interest of justice and following the principles of natural justice, one opportunity is hereby granted to the assessee to substantiate the case before the learned CIT(A).

5. Given the assessee's pattern of non-compliance and procedural delays, we deem it appropriate to impose a cost on the assessee of ₹ 5,000 (Rupees Five Thousand Only) for each appeal payable to the Maharashtra State Legal Services Authority and produce evidence of payment before the learned CIT(A). This cost underscores the importance of adhering to procedural requirements and timely compliance during assessment and appellate proceedings.

6. In view of the above, the orders passed by the learned CIT(A) for all the assessment years under consideration are set aside and restore the appeal to the file of the learned CIT(A) and direct him to adjudicate the appeals afresh on merit and in accordance with law after providing reasonable opportunity of being heard to the assessee, subject to the condition that the assessee produces evidence of making payment of cost as stated above. 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.

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

Order pronounced in the open Court on 26/12/2024

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

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

**NAGPUR, DATED: 26/12/2024**

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