

**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.509/Nag./2024**  
(Assessment Year : 2017-18)

**ITA no.512/Nag./2024**  
(Assessment Year : 2018-19)

Amogh Gajanan Sawant  
4, Adit Enterprises, Matrushakti Apartment  
Vinayak Computer Accounting Services  
Civil Lines, Behind Ranade Hospital  
Yavatmal Tower, S.O. Yavatmal 445 001  
PAN – AJSPS2953H

..... Appellant

v/s

Dy. Commissioner of Income Tax  
Circle-3, Nagpur

..... Respondent

Assessee by : Shri Naresh Jakhotia  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 21/01/2025

Date of Order – 23/01/2025

**ORDER**

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

These appeals by the assessee are against the impugned orders of even date 23/07/2024, passed by the learned Commissioner of Income Tax (Appeals)-, National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18 and 2018-19.

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 for the reason beyond the control of the assessee 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).

2. On the other hand, the learned D.R. submitted that despite the learned CIT(A) provided sufficient opportunities to the assessee, however, the assessee did not appear before the learned CIT(A) and not furnished relevant details. He strongly supported the orders passed by the learned CIT(A).

3. 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) granted opportunities to the assessee to substantiate its case, 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 the 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 on merit and in accordance with law 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 for A.Y. 2017-18 and 2018-19 filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 23/01/2025

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

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

**NAGPUR, DATED: 23/01/2025**

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