

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRIK.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.461/Nag./2024**  
(Assessment Year : 2015-16)

P. Ghode Petroleum  
Nehru Bazar Road  
At & Post Katol, Dist. Nagpur  
PAN – AAIFP1997R

..... Appellant

v/s

Income Tax Officer  
Ward-3(4), Nagpur

..... Respondent

Assessee by : Shri Mukesh Agrawal  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 07/01/2025

Date of Order – 27/01/2025

**ORDER**

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

This appeal by the assessee is emanating from the impugned order dated 04/07/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2015-16.

2. In its appeal, the assessee has raised following grounds:-

*"1. On the facts and circumstances of the case and in law, the learned CIT Appeals NFAC, Delhi has grossly erred in dismissing appeal of the assessee without considering the merits of the case. The order passed by CIT Appeals is illegal, invalid and against the principles of natural justice.*

*2. On the facts and circumstances of the case and in law, the learned CIT Appeals NFAC, Delhi has grossly erred in not deciding the appeal on merits of the case.*

*3. The learned Commissioner of Income-Tax (Appeals) NFAC, Delhi ought to have considered each of the grounds agitated before him and decided the appeal on merits.*

*4. The Appellant craves leave to add, amend, alter, vary and / or withdraw any or all the above grounds of appeal.*

3. While going through the orders of the authorities below, we find that the assessee did not appear before the Assessing Officer during the assessment proceedings and the Assessing Officer was forced to pass ex-parte order by making various additions. While making additions, it is the observations of the Assessing Officer that the assessee failed to furnish details or documentary evidences in response to the statutory notices issued by him. We also find that the assessee also failed to appear before the learned CIT(A) also during the first appellate proceedings. The learned CIT(A) observed that the assessee failed to comply with the statutory notices which remained non-complied by the assessee and hence the learned CIT(A) also passed the impugned order by dismissing the appeal filed by the assessee without going onto the merits of the issues raised by the assessee. Be that as it may. We are of the opinion that keeping in view the overall facts and circumstances of the case and to meet the ends of justice and following the principles of natural justice, one opportunity is hereby granted to the assessee to substantiate the case before the Assessing Officer. Consequently, we set aside the impugned order passed by the learned CIT(A) and restore the entire matter to the file of the Assessing Officer for denovo adjudication after providing reasonable opportunity of being heard to the assessee. The

assessee is also directed to be prompt in adhering to the statutory notices to be issued by the Assessing Officer without seeking any adjournment, except in exceptional case.

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

Order pronounced in the open Court on 27/01/2025

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

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

**NAGPUR, DATED: 27/01/2025**

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