

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

**BEFORE SHRI V. DURGARAO, JUDICIAL MEMBER**

**SMC MATTER**

**ITA no.304 and 305/Nag./2024**  
(Assessment Year : 2017-18 and 2019-20)

Shree Sadguru Gajanan Maharaj  
Sewabhavi Mandal, Talmale Estate  
Renge Nagar, Trimurti Nagar  
Nagpur 440 023 pan – aacts7360p

..... Appellant

v/s

Income Tax Officer  
Ward-1, Exemption, Nagpur

..... Respondent

Assessee by : Shri Naman Chhajer  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 21/01/2025

Date of Order – 27/01/2025

**ORDER**

These appeals by the assessee are against the impugned orders of even date 22/03/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18 and 2019-20 respectively.

2. When these appeals are 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).

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. 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) granted opportunities to the assessee to substantiate its case, ultimately, the order passed by him is an ex-parte order. We noticed that even before the Assessing Officer also, the assessee did not appear. In view of the overall facts and circumstances of the case, to meet the ends of justice, therefore, I am of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate the cases before the learned CIT(A). In view of the above, the orders passed by the learned CIT(A) are hereby set aside and remit the matters back to the file of the Assessing Officer and direct him to adjudicate the matters 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, assessee's appeals for A.Y. 2017-18 and 2019-20 are allowed for statistical purposes.

4. In the result, appeals stand allowed for statistical purposes.

Order pronounced in the open Court on

**NAGPUR, DATED:**

**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*

By Order

Sr. Private Secretary  
ITAT, Nagpur