

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

Anand Mandal Associates
Plot no.314, Anand House
Opp. Nari Telephone
Exchange Ring Road, Kamgar Nagar
Nagpur 440 026 PAN – AASFA8967E

..... Appellant

v/s

Income Tax Officer
Ward-2(1), Nagpur

..... Respondent

Assessee by : Shri Abhishek Kumar
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 29/01/2025

Date of Order – 30/01/2025

ORDER

PER V. DURGA RAO, J.M.

The aforesaid appeal by the assessee is emanating from the impugned order dated 03/07/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18.

2. During the course of hearing, when the case was called for hearing, the learned Authorised Representative for the assessee submitted before us that the assessee could not file certain documents and/or evidences connected to the issues raised during the course of first appellate proceedings which resulted in passing ex-parte order by the learned CIT(A) without going onto the merits of the case. The learned A.R. thus prayed that one opportunity be granted to the assessee by remitting back the appeal to the file of the learned CIT(A) to enable the assessee to substantiate its case and argue the matter.

3. 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).

4. 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.

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

Order pronounced in the open Court on 30/01/2025

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 30/01/2025

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