

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER**

**SMC MATTER**

**ITA no.74/Nag./2024**  
(Assessment Year : 2015-16)

Mohd. Irshad Mohd. Latif Ahmad  
Flat no.204, Ratan Tower no.1  
Shanti nagar Road, Mahesh Nagar  
Nagpur 440 002 PAN – AERPA6939F

..... Appellant

v/s

Income Tax Officer  
Ward-4(1), Nagpur

..... Respondent

Assessee by : Shri Rachit Thakar  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 04/02/2025

Date of Order – 10/02/2025

**ORDER**

This appeal preferred by the assessee is against the impugned order dated 12/01/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2015-16.

2. As stated by the learned CIT(A) in its order, the assessee during the first appellate proceedings, did not file written submissions along with Form no.35. Statutory notices were issued and served electronically through the ITBA Portal. The learned CIT(A) granted multiple opportunities inasmuch as 6 opportunities were granted, but the assessee chose not to respond to any of

the notices issued by the learned CIT(A). Due to non-compliant attitude of the assessee, the learned CIT(A) held that the assessee is not keen in pursuing the appeal and not having any documents, explanation and evidence to substantiate its case. Hence, the appeal was dismissed by passing ex-parte order.

3. Before us, 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 furnish the desired documents / evidences 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. 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. 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 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, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 10/02/2025

**NAGPUR, DATED: 10/02/2025**

**Sd/-  
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*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur