

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.348/Nag./2024
(Assessment Year : 2013-14)

Amar Mohankumar Jhunjhunwala
Prop. Shri Radhe Industries
Main Road, anosa Road
Daryapur 444 814

..... Appellant

v/s

Income Tax Officer
Ward-2, Amravati

..... Respondent

Assessee by : None
Revenue by : Shri Abhay Y. Marathe

Date of Hearing - 07/01/2025

Date of Order - 10/02/2025

ORDER

PER V. DURGA RAO, J.M.

The aforesaid appeal preferred by the assessee is emanating from the impugned order dated 08/03/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2013-14.

2. When the case was called for hearing nether the assessee nor any authorised representative appeared before us to assist the Bench in disposing off the appeal filed by the assessee. The learned Departmental Representative did not make any effective argument in support of the orders passed by the authorities below. In the absence of any arguments on behalf of the assessee

and without any written submission, this Bench is of the opinion that in the interest of justice and following the principles of natural justice, the entire matter is remitted back to the file of the Assessing Officer for denovo adjudication after providing reasonable opportunity of being heard to the assessee. Thus, all the grounds raised by the assessee are allowed for statistical purposes.

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

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

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 10/02/2025

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