



**IN THE INCOMETAXAPPELLATE TRIBUNAL, RAJKOT BENCH: RAJKOT  
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

**And**

**SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकर अपील सं./ITA No. 233 /RJT/ 2024

(निर्धारण वर्ष/Assessment Year: (2016-17))

<b>Sachin Maganlal Kotak</b> New Wholesale Market Bhuj, kutch – 370001	Vs.	<b>ITO, Ward-4, Gandhidham (Bhuj-2)</b> Income-tax office, plot no. 32, Sector No.3, Near IFFCO colony, Gandhidham - 370201
स्थायी लेखा सं./जीआइआरसं./PAN/GIR No.: <b>AMIPK0858L</b>		
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>

Appellant by : Shri Fenil H. Maheta, Ld. AR

Respondent by : Shri Abhimanyu Singh Yadav, Ld. (DR)

**Date of Hearing** : **27/02/2025**

**Date of Pronouncement** : **27/02/2025**

**आदेश / ORDER**

**PER DR. A. L. SAINI, AM:**

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2016-17, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), [in short “the Id. CIT(A)”], National Faceless Appeal Centre (in short ‘the NFAC’), Delhi, dated 21.02.2024, which in turn arises out of an assessment order passed by Assessing Officer u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), dated 30.03.2022.



2. At the outset itself, Learned Counsel for the assessee assailed the impugned order by contending that assessee could not represent his case before Ld. CIT(A) and the order being an *ex parte* order, stood vitiated on account of violation of principle of natural justice. Ld. Counsel for the assessee submitted that during the appellate proceeding, the assessee took adjournment from time to time, however, assessee could not submit the documents and evidences before the Ld. CIT(A), due to circumstances beyond control, therefore another opportunity to contest the appeal before the First Appellate Authority may be granted to the assessee.

3. On the other hand, Learned Senior Departmental Representative (Ld. Sr. DR) for the Revenue did not have any objection if the matter is remitted back to the file of the Ld. CIT(A) for fresh adjudication.

4. Considering the above facts, we note that assessee could not plead his case successfully before the Ld. CIT(A). We also note that Ld. CIT(A) has not passed the order as per the mandate of provisions of section 250(6) of the Act. That is, Ld. CIT(A) did not pass order on merit based on the material available on record. Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the Ld. CIT(A). We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest his case. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate the



issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

**Order is pronounced on 27/02/2025 in the open court.**

**Sd/-  
(DINESH MOHAN SINHA)  
JUDICIAL MEMBER**

**Sd/-  
(Dr. A.L. SAINI)  
ACCOUNTANT MEMBER**

Rajkot

दिनांक/ Date: 27/02/2025

**Copy of the Order forwarded to:**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot