

आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No.893/RJT/2024

निर्धारणवर्ष /Assessment Year: 2018-19

Pravinbhai Karshanbhahi Rathod Sheradi, Manavadar Dist. Junagadh 362 640 PAN : BLJPR 6218 J	बनाम Vs.	ITO, Ward-1 Junagadh.
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Mehul Ranpura, Id.AR

राजस्व की ओर से/Revenue by : Shri Abhimanyu Singh, Sr-DR

सुनवाई की तारीख/Date of Hearing : 27/01/2025

घोषणा की तारीख/Date of Pronouncement : 28/02/2025

ORDER

PER DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER:

Captioned appeal filed by the assessee, pertaining to assessment year (AY) 2018-19, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi[in short 'Ld.CIT(A)/NFAC'], under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), dated 27.09.2024, which in turn arises out of an assessment order passed by the Assessing Officer u/s 147 r.w.s.144B of the Income Tax Act, 1961, (hereinafter referred to as "the Act"), vide order dated 20.3.2024.



2. At the outset, the Id.Counsel for the assessee, begins by pointing out that during the appellate proceedings, the assessee submitted all documents and evidences, before the Id. CIT(A), as and when asked by the Id. CIT(A), however, the Id. CIT(A) might not have accessed or may not have seen the documents and evidences submitted by the assessee and therefore without considering the documents and evidences of the assessee, the Id. CIT(A) has passed the *ex-parte* order, which is against the principle of natural justice. Even then, the Id.CIT(A) did not consider the submissions of the assessee. Therefore, the Id.Counsel for the assessee contended that the matter may be remitted back to the file of the Id.CIT(A) for fresh adjudication.

3. On the other hand, the Id.DR did not have any objection, if the matter is restored back to the file of the Id.CIT(A), for fresh adjudication.

4. We have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(A) and other materials brought on record. It is clear from the records that assessee has submitted reply/submissions along with supporting material during the appellate proceedings, however, the Id.CIT(A) has not considered the same hence the assessee`s case has not been adjudicated on merits and on the bases of the material available on record. Therefore, it is violation of principle of natural justice. We, therefore, restore this *lis* back to the CIT(A) for afresh adjudication on merits after affording sufficient opportunities to the assessee for presenting its case as per law.

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

Order is pronounced in the open court on 28 /02/2025



Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(DR.ARJUNLAL SAINI)
ACCOUNTANT MEMBER

राजकोट /Rajkot

दिनांक/ Date: 28/02/2025