



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, AM

&

DINESH MOHAN SINHA, JM

आयकरअपीलसं./ITA No.604/RJT/2024

निर्धारणवर्ष / Assessment Year: (2018-19)

(Hybrid Hearing)

Notified Area GSFC Sikkaunit Motikhavdi, Sikka Unit PO Moti Khavdi Dist. Jamnagar 3611400	Vs.	Assessment Unit, Income Tax Department. Gujrat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAAJN0943K		
(Appellant)		(Respondent)

Appellant by : Shri Hardik Kakadiya, Ld. AR

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

Date of Hearing : 18 /03 /2025

Date of Pronouncement : 19/03/2025

आदेश / O R D E R

Dr. ARJUNLAL SAINI AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2018-19, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), vide order dated 09/08/2024, which in turn arises out of an order passed by the Assessing Officer, dated 20/03/2023, under section 147 r.w.s. 144B of the Income Tax Act, 1961.



2. At the outset itself, the Ld. Counsel for the assessee, brought to our notice that Ld. CIT(A) has dismissed the appeal of the assessee, by passing an *ex-parte* order by taking note that no written submission was filed before him against the decision of the assessing officer (AO). Before us, the Ld. Counsel contended that during the appellate proceedings, the notices of hearings were delivered on other email-id, therefore, assessee could not attend the proceedings before ld. CIT(A). The ld. Council also submitted that now the assessee wants to submit some more details and documents, to prove the claim, before the assessing officer, therefore, instead of remitting the issue back to the file of the ld. CIT(A), the issue should be remitted back to the file of the assessing officer for fresh adjudication.

3. On the other hand, ld. DR for the revenue, submitted that assessee is asking to pardon him stating that notices issued by the ld. CIT(A) during the appellate proceedings were delivered on other email-id, which is rather a false statement. The assessee has non-compliance attitude, therefore to remit the issue back to the file of the assessing officer, is just wasting of time of the lower authorities, therefore, a heavy cost should be imposed on the assessee, if the Bench remits the issue back to the file of the assessing officer.

4. We have heard the Learned Counsel appearing on behalf of the respective parties at length. We note that the Ld. CIT(A) has dismissed the appeal of the assessee because neither the Ld. Counsel of the assessee appeared nor filed the written submissions before him so, the impugned order was passed *ex-parte*. We note that there is a non-compliance before the assessing officer also, that is, before the assessing officer, the assessee has not submitted required details and documents, therefore, on account of non-compliance attitude of the assessee, we impose a cost of Rs.5000/- on the assessee, which is to be deposited, in the Prime Minister national relief fund. Considering these facts, we are of the view



that one more opportunity should be granted to the assessee, to plead his case before the assessing officer. Therefore, in the light of the aforesaid observations, we are inclined to set-aside the order of the Ld. CIT(A) and remit the matter back to the file of the assessing officer, with a direction to adjudicate the various issues, on merit, after hearing the assessee. We also direct the assessee, to submit required documents and evidences, before the assessing officer, as and when call for by the assessing officer, and participate in the assessment proceedings actively and should not seek unnecessary adjustments. For statistical purposes, the appeal of the assessee is treated to be allowed.

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

Order pronounced in the open court on 19/03/2025.

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot

दिनांक/ Date: 19/ 03/2025

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

Copy of the Order forwarded to

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

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot