



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH(SMC), RAJKOT
BEFORE DR. ARJUN LAL SAINI, AM.

आयकरअपीलसं./ITA No.130/RJT/2025

निर्धारणवर्ष / Assessment Year: (2018-19)

(Hybrid Hearing)

Maheshbhai Vasrambhai Pansuriya, Prop. Jay Khodiyar Stone, Kailashpati Soc, Dhebar Road, Rajkot-360002 (Gujarat)	Vs.	Income Tax Officer, Aaykar Bhawan, vatika, Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ALLPP5422D		
(Appellant)		(Respondent)

Appellant by : Shri Anil G. Kothiya, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav , Ld. Sr. (DR)
Date of Hearing : 13/03/2025
Date of Pronouncement : 25/04/2025

आदेश / ORDER

Per, Dr. ARJUNLAL SAINI AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2018-19, is directed against the order passed by the Commissioner of Income Tax (Appeal), vide order dated 27/01/2025, which in turn arises out of an order passed by the Assessing Officer, dated 27/03/2023, u/s 147 r.w.s 144 of the Income Tax Act, 1961.

2. At the outset itself, the Learned Counsel for the assessee, submitted that the chartered accountant/ advocate appointed by the assessee did not cooperate the assessee and he neither appeared before the assessing officer nor appeared before the ld. CIT(A). Moreover, the notices of hearings were not served on the



assessee during the appellate proceedings, therefore, the assessee could not appear before the Id. CIT(A) during the appellate proceedings. The Id.Counsel submitted that because of the mistake of an advocate, the assessee should not be penalized and therefore the assessee should be given another opportunity to plead his case before the lower authorities.

3. On the other hand, Learned DR for the revenue submitted that there is a non-compliance on the part of the assessee, before the assessing officer, as well as before the Id. CIT(A), during the appellate proceedings, therefore cost of Rs.10,000/- may be imposed on the assessee. Since the order passed by the assessing officer is an *ex-parte* order, therefore, matter may be restored back to the file of the assessing officer for fresh adjudication.

4. I have heard both the parties. Both the Learned Representatives are *ad idem* at the outset in informing me that Id. CIT(A) has passed his lower appellate order *ex parte* after noting that the assessee did not appear for hearing fixed on various dates, during the course of lower appellate proceedings. The fact also remains that CIT(A) has nowhere dealt with merits of the issue whilst upholding the Assessing Officer's action. I therefore deem it appropriate to restore the instant issue back to the assessing officer for afresh detailed adjudication on merits after affording adequate opportunities of hearing to the taxpayer. On account of non-compliance, attitude of the assessee, I am of the view that a cost of Rs.10,000/- should be imposed on the assessee, which is to be deposited in the Prime Minister national relief fund. I have noted that the assessee has deposited Rs.10,000/- in the Prime Minister national relief fund and donation receipt of the same has been furnished by the assessee before the registry of this Tribunal.

5.The Id. Counsel for the assessee also pointed out that order of CIT(A) may be set aside and the issues raised before CIT(A) be remanded to the assessing



officer for fresh consideration. It has been submitted that at the assessment stage the assessee could not produce all the evidences. The ld. DR did not object to the prayer made by the ld. Counsel for the assessee. I accept the prayer of the assessee and set aside the order of CIT(A) and remand the various issues raised by the assessee in the grounds of appeal before CIT(A) for fresh consideration by the assessing officer with a liberty to the assessee to prove his case by producing sufficient evidence/material to the satisfaction of the assessing officer. For statistical purposes, the appeal of the assessee is allowed.

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

Order pronounced in the open court on 25 / 04 /2025.

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

Rajkot

(True Copy)

दिनांक/ Date: 25/04/2025

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