



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

आयकरअपीलसं./ITA No.76/RJT/2025

निर्धारणवर्ष / Assessment Year: (2017-18)

(Hybrid Hearing)

Pravinbhai Bhimjibhai Boda, Block No. 286, St. No. 2, KARMABHUMI, Janak Society, Sadhuvasvani Road, Rajkot-360005	Vs.	The Income Tax officer, WD1(1)(5), Aaykar bhawan, Race Course, Ring Road, Rajkot 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.:APAPB2470G		
(Appellant)		(Respondent)

Appellant by : Shri Parth Dasani Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav , Ld. Sr. (DR)
Date of Hearing : 11/03/2025
Date of Pronouncement : 25/04/2025

आदेश / ORDER

Per, Dr. ARJUNLAL SAINI AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2017-18, is directed against the order passed by Commissioner of Income Tax (Appeal), vide order dated 19/11/2024, which in turn arises out of an order passed by the Assessing Officer, dated 12/12/2019, u/s 143(3) of the Income Tax Act, 1961.

2. At the outset itself, the Learned Counsel for the assessee submitted that the assessee, could not appear before the learned CIT(A) during the appellate proceedings due to severe illness of the assessee. Besides, the documents and details were not available during the proceedings, therefore, the assessee could not submit the required documents and details before the ld CIT(A). Now the required details and documents are available with the assessee, therefore, the



assessee is ready to submit before the lower authorities. Therefore, one more opportunity may be granted to the assessee to plead his case before the lower authorities. Hence, the matter may be remitted back to the file of the lower authorities for adjudication.

3. On the other hand, learned DR for the revenue, submitted that assessee did not make a full compliance before the assessing officer, therefore matter may be restored back to the file of the assessing officer for fresh adjudication.

4. I have heard both the parties. A perusal of CIT(A)'s order shows that he has decided the appeal *ex-parte*. The Order of CIT(A) mentions that notice u/s 250 of the Act was served but none appeared on behalf of the assessee. In page-2 of the CIT(A)'s order it has been mentioned that notices dated 19.01.2021, 12-01.2023, 08.02.2023 and 07.10.2024 were issued. However, Id. Counsel for the assessee stated that these notices were not served on the assessee. Therefore, I am of the view that the assessee did not have proper opportunity of being heard before CIT(A) and *ex-parte* order of CIT(A) dismissing the appeal of the assessee, has to be set aside. 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 Id. DR did not object to the prayer made by the Id. 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.

5. 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