



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

And

SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.146/RJT/2025

Assessment Year: (2017-18)

(Virtual Hearing)

Vinodrai Govindbhai Kanabar 501, Abhinav Residency, Panchvati Gaushala Road, Panchvati Jamnagar- 361008	Vs.	The ITO, WD – 1(3), Taranjali Building, Income Tax Office, Nr. Amber Cinema, Hospital Road, Jamnagar – 361008
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AZGPK8450M		
(Appellant)		(Respondent)

Appellant by	Shri Darshit Ranpara, Ld. AR
Respondent by	Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing	28/04/2025
Date of Pronouncement	28/04/2025

आदेश / O R D E R

PER DR. A. L. SAINI, AM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2017-18, is directed against the order passed by the Learned Commissioner of Income Tax(Appeals), [in short “the ld. CIT(A)”], National Faceless Appeal Centre (in short ‘the NFAC’), Delhi, dated 30.12.2024, which in turn arises out of an assessment



order passed by Assessing Officer u/s 144 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), dated 11.12.2019.

2. At the outset itself, Learned Counsel for the assessee submitted that assessee could not comply with the notice because assessee has health issues, thereafter the assessee died on 07.06.2019, and assessee’s legal heirs were not aware about the notice and the procedure under the Income Tax Act. Therefore the Ld. Counsel prayed the Bench that the matter may be remitted back to the file of Assessing Officer for fresh adjudication, as the assessee wants to submit fresh documents to prove his claim.

3. On the other hand, Learned Departmental Representative (Id. DR) for the Revenue did not have any objection if the matter is remitted back to the file of Assessing Officer for fresh adjudication.

4. We have heard both the parties and carefully gone through the submissions put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the facts of the case including the findings of the Id. CIT(A) and other material brought on record. We note that assessee could not plead his case successfully before the Id. 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. Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the Assessing Officer. 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 Assessing Officer 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 Id. CIT(A) and remit the matter back to the file of the Assessing Officer 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 28/04/2025 in the open court.

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot

दिनांक/ Date: 28 /04/2025

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

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

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot

