



**IN THE INCOMETAX APPELLATE TRIBUNAL, RAJKOT BENCH (SMC), RAJKOT**  
**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA No. 56 / RJT / 2025

निर्धारणवर्ष / Assessment Year: (2012-13)

(Hybrid Hearing)

Yuvarajsinh Harishchandrasinh Zala, Near Yoginagar Ramkrishnanagar Station Road, Limbdi Surendrnagar - 363421	Vs.	New Income Tax Officer, Ward-(1) Surendranagar - 363421
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>AIFPJ1520R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Shri Ms. Preyashi Tetad, Ld. AR

Respondent by : Shri Abhimanyu Singh Yadav , Ld. Sr. DR

**Date of Hearing** : **11/03/2025**

**Date of Pronouncement** : **28/04/2025**

**आदेश / ORDER**

**Dr. ARJUNLAL SAINI AM;**

Captioned appeal filed by assessee pertaining to Assessment Year 2012-13, is directed against the order passed by Commissioner of Income Tax (Appeal), vide order dated 28/11/2024, which in turn arises out of an order passed by the Assessing Officer dated 16/12/2019 u/s 143(3) of the Income Tax Act, 1961.

2. At the outset itself, the Ld. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before Id. CIT(A) and the order being an *ex parte*, stood vitiated on account of violation of principle of natural justice. The Ld. Counsel submitted that during the appellate proceedings, notices of hearing were not received by the assessee. Therefore,



assessee could not appear before the Ld. CIT(A). The Ld. Counsel argued that one more opportunity to plead the case before the Assessing Officer may be granted to the assessee and therefore the assessee's lis may be remitted back to the file of the Assessing Officer for making fresh assessment.

3. On the other hand, Learned Departmental Representative (ld. DR) for the Revenue, submitted that assessee was negligent and did not appear before the lower authorities, therefore, cost of Rs. 500/- may be imposed on the assessee, which may be deposited in the Prime Minister national relief fund. The learned DR further stated that since in the assessee's case, the Assessing Officer has not examined the basic documents and evidence, therefore it would be better to remit the issue back to the file of the Assessing Officer for fresh assessment.

4. I 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 ld. CIT(A) and other material brought on record. I note that assessee could not plead his case successfully before the ld. CIT(A). I also note that Ld. CIT(A) has not passed the order as per the mandate of provisions of section 250(6) of the Act. On account of non-compliance, attitude of the assessee, I impose cost of Rs. 500/- on the assessee, which is to be deposited in the Prime Minister National Relief fund. Hence, I am of the view that one more opportunity should be given to the assessee to plead his case before the Assessing Officer. I 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, I 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, I 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 pronounced in the open court on 28 /04 /2025.**

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

Rajkot

दिनांक/ Date:28/04/2025

**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