



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

आयकर अपील सं./ITA No.72/RJT/2025

निर्धारणवर्ष / Assessment Year: (2010-11)

Nasimben Sadikbhai Kotadia Sahmandli Vistar, Post At- Bhanvad, Jamnagar-361 010	Vs.	Income Tax Officer Ward-1, Dwarka-361335
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BPHPK6343B		
(Appellant)		(Respondent)

Appellant by : None

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

Date of Hearing : 11/03/2025

Date of Pronouncement : 30/04/2025

आदेश / ORDER

Dr. ARJUNLAL SAINI AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2010-11, is directed against the order passed by the Learned Commissioner of Income-tax (Appeals), vide order dated 20/01/2025, which in turn arises out of an order passed by the Assessing Officer dated 28/12/2017, u/s 143(3) rw.s. 144 of the Income Tax Act, 1961.

2. At the time of hearing, none appeared on behalf of assessee nor filed any application for adjournment despite issuance of notice for hearing, on the address given by the assessee, in Form-36, and Ld.Senior Departmental Representative for the respondent / Revenue was present. In absence of any application filed by the assessee / appellant, the appeal is disposed of *ex parte*, after hearing Ld.Sr-DR on merits in terms of Rule 24 of Income Tax Appellate Tribunal Rules, 1963.



3. The ld Senior DR submitted that despite of providing several opportunities of hearing, the assessee could not appear before Ld. CIT(A) during the appellate proceedings. The assessee was negligent in her approach; therefore, assessee's appeal may be dismissed.

4. I have heard learned DR for the Revenue. I find that Ld. CIT(A) issued notices of hearing through ITBA portal and thereafter passed *ex- parte* order, as none appeared during the appellate proceedings. Having heard the Learned Senior Departmental Representative (Ld. Sr. DR) and perused the materials available on record. It is seen that during the appellate proceedings, the assessee did not submit details and documents before the Ld. CIT(A), as notices were served on the assessee through ITBA portal. 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, as the order was passed by Ld.CIT(A), without hearing the assessee, and without considering details available in the assessment proceedings. That is, Ld. CIT(A) did not pass order on merit based on the material available on record. Hence, I am of the view that one more opportunity should be given to the assessee to plead her 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 her stand forthwith. Therefore, I deem it fit and proper to set aside the order of the Ld. CIT(A) and remit the matter back to the file of 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, the appeal filed by the assessee, is allowed for statistical purposes.

Order pronounced in the open court on 30/04/2025.

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

राजकोट /Rajkot

दिनांक/ Date: 30/04/2025

DKP Outsourcing Sr.P.S

आदेश की प्रतिलिपि अत्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, राजकोट