



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

आयकर अपील सं./ITA No.88/RJT/2025

**निर्धारणवर्ष / Assessment Year: (2009-10)
(Physical Hearing)**

Shri Ratankumar Kishorilal Bansal B-102, NU-10/B, Shaktinagar, Gandhidham, Kutch- 370201	Vs.	Income Tax Officer Ward-1, Gandhidham- 370201
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFYPB 3022 Q		
(Appellant)		(Respondent)

Appellant by : Shri Kalpesh Doshi, Ld. AR

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

Date of Hearing : 12/03/2025

Date of Pronouncement : 30/04/2025

आदेश / ORDER

Per, Dr. ARJUNLAL SAINI AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2009-10, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)/ National Faceless Appeal Centre (NFAC), vide order dated 04/12/2024, which in turn arises out of an order passed by the Assessing Officer, dated 21/12/2011, u/s 144 r.w.s.143(3) of the Income Tax Act, 1961.

2. At the outset itself, Learned Counsel for the assessee, assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(A) and the order being an *ex-parte* order, stood vitiated on account of violation of principle of natural justice. The assessee could not



appear before the ld. CIT(A), during the appellate proceedings, as none of the notices, issued by the ld. CIT (A) were served on the assessee. The ld. Counsel submitted that assessee wants to submit some details and documents before the assessing officer. Therefore, the ld. Counsel for the assessee contended that in the interest of justice, another opportunity to contest the appeal before the Assessing Officer may be granted to the assessee.

3. The ld. DR for the Revenue debarred from objecting the stand of the ld. Counsel.

4. I have heard both the parties and noted that in the assessee's case under consideration, the assessment was carried out u/s 144 r.w.s 143(3) of the Act and the impugned order passed by the ld. CIT(A), is an *ex parte* order and non-speaking order, therefore, I do not wish to make any comments on the merits of the grounds raised by the assessee. I note that ld. CIT(A) has not decided the issue in respect of the ground raised by the assessee in Memo of Appeal, as per the mandate of provisions of section 250(6) of the Act. 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, 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 the Assessing Officer to adjudicate the issue afresh on merits after giving reasonable opportunity of hearing to assessee. Needless to direct that before passing the order afresh, the Assessing Officer shall allow opportunity of hearing to the assessee. The assessee is also directed to furnish all the evidence



at the earliest possible of time before Assessing Officer as and when call for. In the result, ground raised by the assessee is allowed for statistical purposes.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

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 अग्रेषित/ 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 अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

// True Copy //

By order/आदेशसे,

सहायक पंजीकार

आयकर अपीलीय अधिकरण ,राजकोट