



आयकर अपीलीय अधिकरण,राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.950 & 951/RJT/2024

निर्धारण वर्ष/Assessment Years : 2010-11 & 2011-12

Hemendrabhai Kantilal Parmar, C/o. Sarda & Sarda (CA), Sakar 1 st Floor, Dr. Radha Krishnan Road, Opp. Rajkumar College, Rajkot-360 001	बनाम/ Vs	ITO, Ward 2(2)(1), New Aayakar Bhawan, Race Course, Ring Road, Rajkot 360 001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AOTPP 7384 R		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Rahil Dohi, AR

राजस्व की ओर से/Revenue by : Shri Dheeraj Kumr Gupta, Sr-DR

सुनवाई की तारीख/**Date of Hearing** : **14/05/2025**

घोषणा की तारीख/**Date of Pronouncement** : **20/05/2025**

आदेश/Order

Per Dr. Arjun Lal Saini, A.M

Captioned two appeals filed by the assessee, pertaining to Assessment Years 2010-11 and 2011-12, are directed against the separate orders passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals), both dated 27.05.2024, which in turn arose out of separate assessment orders passed by Assessing Officer u/s 144 r.w.s 263 of the Act, on 25.09.2017 respectively.

2. Both the appeals have been clubbed and heard together and a consolidated order is being passed for the sake of convenience and brevity.



3. At the outset itself, the Id. Counsel for the assessee assailed the impugned order by contending that during assessment proceedings, assessee did not get notice of hearing and assessee could not represent his case before Ld. CIT(A). The Ld. Counsel for the assessee stated before the Bench that assessee wants to submit some relevant documents and evidence before Assessing Officer. The Id. Counsel for the assessee contended that in the interest of justice, another opportunity should be given to contest both the appeals before Assessing Officer as both assessments were framed u/s 144 r.w.s. 263 of the Act. The Ld. Counsel of the assessee submitted that assessee has a good case on merit and is likely to succeed, if one more opportunity is given to assessee to contest his case before Assessing Officer. The Ld. Counsel of the assessee submits that he undertakes on behalf of assessee to be more vigilant in future and to file all necessary details and evidence on first date of hearing, before the Assessing Officer.

4. On the other hand, the Ld. Senior DR for the revenue did not have any objection, if the matter is remitted back to the file of the Assessing officer for fresh adjudication.

5. I have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and other materials brought on record. I note that in both the assessee's case under consideration, the assessment was carried out u/s 144 r.w.s. 263 of the Act. I note that Id. CIT(A) confirmed the order of Assessing Officer on the materials available on assessments, which is not sufficient for natural justice. 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 both 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. It is needless to say that the assessee will be at liberty to adduce any evidences as deemed relevant before the assessing officer at the time of assessment proceedings in consequence to this order and the Assessing Officer shall, allow the assessee adequate opportunity of being heard and to make relevant submissions, and then pass a speaking order which is fair and judicious. I do not wish to make any comments on the merits of the grounds raised by the assessee. For statistical purposes, the appeal of the assessee is treated as allowed.

6. In the result, both the appeals of the assessee are allowed for statistical purposes in above terms.

Order pronounced in the open court on 20/05/2025.

Sd/-

(Dr. A.L. SAINI)

लेखा सदस्य/ACCOUNTANT MEMBER

राजकोट/Rajkot

दिनांक/ Date: 20/05/2025

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

By order/आदेश से,

// True Copy //

सहायक पंजीकार

आयकर अपीलीय अधिकरण, राजकोट