

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos.143, 144, 145 & 146/RPR/2025  
निर्धारण वर्ष / Assessment Years : 2015-16, 2016-17, 2017-18 & 2018-19

Tulika Kedia  
Kedia House, S-67, Ground Floor,  
Panchsheel Park, Malviya Nagar,  
Delhi-110 017 (New Delhi)

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Assistant Commissioner of Income Tax,  
Central Circle-1, Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.R. Rao, Advocate  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 16.05.2025  
घोषणा की तारीख / Date of Pronouncement : 21.05.2025

**आदेश / ORDER****PER BENCH:**

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, dated 27.01.2025 and 20.01.2025 for the assessment years 2015-16 to 2018-19 as per the grounds of appeal on record.

2. At the very outset, the Ld. Counsel for the assessee submitted that in these captioned appeals though grievance of the assessee pertains to the penalty levied as per different provisions of the Act, however, the legal ground in relation to approval u/s.153D of the Income Tax Act, 1961 (for short 'the Act') runs through each of these appeals, therefore, it constitutes same legal parameter. This submission was conceded by the Ld. Sr. DR.

3. Having heard the parties, all these matters on the legal ground raised by the assessee are heard together and disposed of vide this consolidate order.

4. That further, the Ld. Counsel for the assessee submitted that the Ld. CIT(Appeals)/NAFC while referring to the approval u/s.153D of the Act did not furnish any copy of the said approval to the assessee nor had provided any opportunity to the assessee to revert back after being appraised of regarding the said approval. In fact, the assessee was absolutely in dark

during the first appellate proceedings since they were not at all aware of the approval u/s. 153D of the Act. The Ld. Sr. DR could not dispute these facts and conceded to the submissions of the Ld. Counsel for the assessee.

5. Having heard the parties herein, considering the facts and circumstances, it is evident that as submitted in the open court by the Ld. Counsel for the assessee and as conceded by the Ld. Sr. DR that the approval u/s.153D of the Act was not made available to the assessee nor any copy of the said approval was furnished to the assessee by the Ld. CIT(Appeals)/NFAC and without providing any opportunity to the assessee with regard to furnishing of submissions on the issue of approval, the Ld. CIT(Appeals)/NFAC had decided the appeals of the assessee. Therefore, there is gross violation of the principles of natural justice, wherein it is enshrined that all the quasi-judicial authority shall provide reasonable opportunity of hearing to the assessee before making any decision more particularly before imposing any liability on the assessee and the principles of natural justice provides for the fundamental basis in the judicial system and working therein so to establish equality and fair play in dispensing justice. In the present case as examined mandate of the principles of natural justice have not been complied with by the Ld.CIT(Appeals)/NFAC.

6. The Hon'ble Supreme Court has consistently emphasized the importance of adequate natural justice in the judicial and quasi-judicial proceedings. This principle ensures fairness, reasonableness and due process preventing arbitrary action and upholding fundamentality of the legal process. In the case of **Maneka Gandhi Vs. Union of India (UOI) and Ors. AIR 1978 SC 597**, the Hon'ble Apex Court expanded the scope of natural justice holding that any action violating fairness, reasonableness and due process is arbitrary and unconstitutional. In the case of **State of Orissa Vs. Dr. (Miss) Binapani Dei, 1967 AIR 1269**, the Hon'ble Apex Court has established that even administrative orders affecting a person's rights must adhere to the principles of natural justice. There are certain principles ensuring within the parameters of natural justice, one of them is "*audi alterm partem*" which mandates that before taking any action against the party, they must be given an opportunity to be heard and present their case.

7. The right to be heard is the cornerstone of natural justice and in this regard in the case before the Hon'ble Uttarakhand High Court in 2022 regarding a practising advocate, Dushyant Mainali (CLR No.22/2022) wherein the Hon'ble High Court had observed that the said advocate Mainali was accused of professional misconduct for allegedly misleading the litigant and causing the delay in filing revisional petition. The Hon'ble

High Court directed the Bar Counsel of Uttarakhand to initiate disciplinary proceedings against the lawyer. Mainali challenged these remarks before the Supreme Court, contending that he was neither a party to the case before the High Court nor was involved in any capacity. The remarks, therefore, not only tarnished his professional reputation but were also made in clear violation of the principles of natural justice. The Hon'ble Apex Court in Civil Appeal No.15191/2022, arising out of a Special Leave Petition filed by Dushyant Mainali examined the Hon'ble High Court's order and found the approach to be legally untenable. Hon'ble Justice Gavai (as he was at that time) speaking for the bench, noted that "we are of the considered view that the approach of the High Court in making the observations against the appellant without giving him any opportunity of being heard is totally unsustainable in law." The bench went on to delete the entire portion of the high court's order that contained the contentious remarks and directives against Mainali, holding that that such a move violates the fundamental principles of fairness and due process.

8. We, thus, in terms of our aforesaid observations and binding legal precedents, remand the matters to the file of the Ld.CIT(Appeals)/NFAC with a direction to provide a copy of the approval u/s.153D of the Act to the assessee and opportunity to the assessee for filing submissions

/documentary evidence, if any and then should decide the appeals denovo as per law. We order accordingly.

9. As per the above terms, the grounds of appeal raised by the assessee are allowed for statistical purposes.

10. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 21<sup>st</sup> May, 2025.

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 21<sup>st</sup> May, 2025.  
SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.