

THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT

*(Through Hybrid Mode)*

**Before Shri Sanjay Garg, Judicial Member  
And Shri Bijayananda Pruseth , Accountant Member**

**ITA No. 1280/Srt/2024  
Assessment Year 2018-19**

Kapil Gems Pvt. Ltd., C-3, Antwerp Park, Kansara Sheri, Mahidharpura PAN: AAECK1120C (Appellant)	Vs	ITO, Ward-1(1)(3) Surat (Respondent)
---	----	---

**Assessee by: Shri Prakash Jhunjunwala, A.R.  
Revenue by: Shri Mukesh Jain, CIT-D.R.**

Date of hearing : 07-03-2025  
Date of pronouncement : 30-04-2025

**आदेश/ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been filed by the Assessee against the order passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 11.11.2024 arising out of the assessment order passed u/s.147 r.w.s 144 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2018-19.

2. At the outset the ld. counsel for the assessee has invited our attention to the impugned order of the CIT(A) to submit that

the same is an ex-parte order of the CIT(A). A perusal of the said order further reveals that earlier the case of the assessee was fixed for 01-05-2023 but no reply was filed by the assessee on the said date. Thereafter, the ld. CIT(A) did not proceed with the further hearing for about more than one year. The CIT(A) thereafter fixed hearing for 22-10-2024. However, the ld. counsel sought adjournment for the said date due to extreme occupancy on the said date. The ld. CIT(A), however, proceeded to decide the appeal of the assessee without giving any further opportunity to the assessee to present its case.

3. After hearing the ld. representatives of the parties, we are of the view that in the case, the ld. CIT(A) has failed to follow the principles of natural justice by giving proper opportunity to the assessee to present its case before him. In our view, the interests of justice will be well served in this case, if the assessee is given an opportunity to present its case before the CIT(A). Accordingly, the impugned order of the CIT(A) is set aside and the matter is restored to the file of CIT(A) for decision afresh on the appeal of the assessee. Needless to say that the CIT(A) will give proper and adequate opportunity to the assessee to present its case. The assessee will also promptly participate in the proceedings before the CIT(A) and will not seek any unnecessary adjournment.

4. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order is pronounced on 30-04-2025.

**Sd/-**  
**(Bijayananda Pruseth)**  
**Accountant Member**

**Sd/-**  
**(Sanjay Garg)**  
**Judicial Member**

**Ahmedabad : Dated 30/04/2025**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Surat
6. Guard file.

By order,

// True Copy //

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Surat