

IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR

**BEFORE DR. MITHA LAL MEENA, ACCOUNTANT MEMBER AND  
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER**

ITA No.741/JODH/2024 - A.Y. 2014-15  
ITA No.742/JODH/2024 - A.Y. 2015-16  
ITA No.743/JODH/2024 - A.Y. 2016-17  
ITA No.744/JODH/2024 - A.Y. 2017-18  
ITA No.745/JODH/2024 - A.Y. 2018-19  
ITA No.746/JODH/2024 - A.Y. 2019-20

<b>Rameshwar Soni</b> C/o Rajendra Jain, Advocate 106, Akshay Deep Complex 5 <sup>th</sup> B Road, Sardarpura, Jodhpur-342 001 <b>PAN: AEHPS0543R</b>	<b>vs</b>	<b>DCIT, Central Circle-2, Jodhpur</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by : Shri Rajendra Jain, Advocate,  
Smt. Raksha Birla, C.A. and  
Shri Mehul Jangir, Advocate  
Respondent by : Shri Ajey Malik, CIT - DR  
Date of hearing : 26/05/2025  
Date of pronouncement : 28/05/2025

**ORDER**

**Per Bench:**

This bunch of appeal was filed by the assessee against the orders of the Ld. Commissioner of Income-tax (Appeals), Jaipur-5 [in short, 'Ld.CIT(A)] passed

under section 250 of the Income Tax Act, 1961 [in short the “Act”] date of order 21/06/2024 for AY 2014-15 to AY 2018-19 and for AY 2019-20 date of order 24/06/2024. The impugned orders were originated from the orders of the Learned Deputy Commissioner of Income-tax, Central Circle-2, Jodhpur [in short, the “Ld. AO”], passed under section 147 of the Act, date of order 29/03/2022 for A.Ys. 2014-15, 2015-16 and A.Ys. 2016-17 & 2017-18 date of order 30/03/2022; for A.Y. 2018-19 date of order 29/03/2023; and A.Y. 2019-20 date of order 30/09/2021, order passed under section 143(3) of the Act.

2. All the appeals carry same nature of facts and have a common issue, so **ITANo.741/JODH/2024** for A.Y. 2014-15 is taken as lead case.

3. The registry informed us that the appeals are filed with a delay of 34 days. The assessee submitted a condonation petition and explained that the assessee was suffering from a health issue, so was unable to file the appeals within the due date. Considering the submission of the assessee delay of 34 days is condoned and the Ld. CIT-DR had not made any objection for condonation of delay. Accordingly, the appeals are admitted for adjudication.

**ITA No.741/JODH/2024**

4. The Ld.AR stated that the assessment was completed with addition on different issues amounting to Rs.76,235/-, Rs.53,549/-, Rs.21,521/- and Rs.16,705/-. The assessee filed an appeal before the Ld.CIT(A). But due to illness, the assessee was unable to comprehend that the notices of hearing on different dates were issued by the Ld.CIT(A). Accordingly, the appeal order was passed *ex parte* and the impugned additions were confirmed. Aggrieved assessee filed an appeal before us.

5. It is prayed that the Ld.CIT(A) issued the notices on different dates, but the assessee was unable to comprehend the notices due to his severe illness and that the assessee was also not conversant with the online notices issued by the Ld.CIT(A). The Ld.AR, therefore, prayed for restoration of the matter to the file of the Ld.CIT(A) for adjudication de novo.

The Ld.DR has not made any objection against the submission of the assessee.

6. We have considered the prayer of the Ld.AR. we found that the assessee was unable to submit the evidence in favour of his claim. However, the appellate decision was made without considering the assessee's evidence, leading to a denial of a fair opportunity and a violation of natural justice. The assessee was deprived of the chance to present their claim before the 1st appellate authority. We are, therefore, of the opinion that interest of justice would be sub served if the matters are remitted back to the file of the Id. CIT(A) for consideration of assessee's plea. We are not expressing any views on the merits of the case to limit the appellate procedure before the Ld. CIT(A). Needless to say, the assessee should get a reasonable opportunity of hearing for setting aside proceedings. On the other hand, the assessee should be diligent in set aside appellate proceeding for expeditious disposal of appeal.

7. In the result, the appeal filed by the assessee bearing **ITA No. 741/JODH/2024** is allowed for statistical purpose.

**ITA Nos 742 to 746/JODH/2024**

8. As the facts and circumstances in these appeals are identical to the facts and circumstances in ITA No.741/JODH/2024, the decision arrived at therein equally applies to these appeals mutatis mutandis.

9. In the result, all the appeals filed by the assessee bearing **ITA Nos.741 to 746/JODH/2024** are allowed for statistical purpose.

Order pronounced in the open court on 28<sup>th</sup> day of May 2025.

Sd/-

sd/-

(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER  
Mumbai,दिनांक/Dated: 28/05/2025  
Pavanan

(ANIKESH BANERJEE)  
JUDICIAL MEMBER

**Copy of the Order forwarded to:**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., जोधपुर/DR, ITAT,  
JODHPUR
5. गार्डफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT, JODHPUR