

IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR

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

ITA No.430/JODH/2024 - A.Y. 2016-17

ITA No.431/JODH/2024 - A.Y. 2017-18

ITA No.432/JODH/2024 - A.Y. 2018-19

<b>Bharat Chaturbhuj Vedant</b> 2, Shree Bldg, Chembur, Mumbai-400 071 <b>PAN : AAAPV8194J</b>	vs	<b>DCIT, Cen Cir.2, Jodhpur</b>
---	----	---------------------------------

Amit Kothari

<b>APPELLANT</b>		<b>RESPONDENT</b>
------------------	--	-------------------

Assessee by : Shri Ajay R Singh, Advocate

Respondent by : Shri Ajey Malik, CIT-DR

Date of hearing : 27/05/2025

Date of pronouncement : 29/05/2025

**ORDER**

**Per Bench:**

This bunch of appeal of the assessee was filed against the orders of the Learned 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') for Assessment Years 2016-17 to 2018-19, the date of order is 07/03/2024, for all the appeals. The impugned orders emanated from the order of the Learned Assistant Commissioner of Income-tax, CC-2, Jodhpur [in short the "Ld.AO], order passed

under section 153A read with section 143(3) of the Act, date of order 31/12/2019 for A.Ys 2016-17 to A.Y. 2018-19.

2. The registry has reported a delay of 15 days in filing the appeals. The assessee has filed an affidavit stating that the CIT(A)'s order was served on the CA's email id [srrathica@mail.com](mailto:srrathica@mail.com) and erstwhile employees' email id [sandeep.nagaonkar@mail.com](mailto:sandeep.nagaonkar@mail.com). The assessee became aware of the order dated 07/03/2024 only when he received message about a penalty notice uploaded on the site on 15/05/2024. The assessee submits that the delay was unintentional and, therefore, the same may be condoned. The assessee also submitted that he was entangled in so many litigations including family issues, therefore, could not give much attention to this matter.

The Ld.DR did not raise any objection in admitting the appeals. In these circumstances, we condone the delay of 15 days and admit the appeals of the assessee for adjudication.

3. All the appeals have identical facts and circumstances and common issues. Therefore, we heard all the appeals together and are disposed of by this common order.

4. The Ld.AR in argument placed that the addition was made of Rs.1,44,00,000/- in the impugned assessment year. The assessee filed an appeal before Ld.CIT(A) and the Ld.CIT(A) passed the order *ex parte* without considering the submission of the assessee. So reasonable opportunity was denied to the assessee. The Ld.CIT(A) confirmed the addition made by the Ld.AO. The Ld.AR prayed for setting aside the matter to the file of the Ld.CIT(A) for further adjudication *denovo*. The Ld.DR had not made any strong objection against the submission of the Ld.AR.

5. We heard the rival submissions and considered the documents available on record. In our considered view, we find that the addition was duly confirmed in all the assessment years related to the search carried out by the Investigation Wing at the residential and business premises of 'Aditya Lodha' group on 10/08/2017. Accordingly, assessments were completed under section 153A for both the assessment years, i.e. A.Ys 2016-17 and 2017-18; but for A.Y 2018-19, the assessment was completed under section 144. We find that the assessee should get a reasonable opportunity of hearing before Ld.CIT(A) for submitting his arguments. However, the appeal decision was made without considering the assessee's evidence leading to denial of opportunity and violation of natural justice. The assessee was deprived of chance to present his claim before the first appellate authority. We are, therefore, of the opinion that interest of justice would be sub-served if the matters are remanded back to the file of the Ld.CIT(A) for consideration of assessee's plea. We are not expressing any views on merits of the case to limit the appeal procedure before the Ld.CIT(A). Needless to say, the assessee should get a reasonable opportunity of hearing in the set aside appeal proceedings. On the other hand, the assessee should be diligent and co-operative in the set aside appeal proceedings for expeditious disposal of the appeals.

6. In the result, all the appeals filed by the assessee bearing **ITA Nos.430 to 432/JODH/2024** are allowed for statistical purpose.

Order pronounced in the open court on 29<sup>th</sup> day of May 2025.

Sd/-

sd/-

(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER

(ANIKESH BANERJEE)  
JUDICIAL MEMBER

Jodhpur, दिनांक/Dated 29/05/2025  
Pavanan

**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