

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGPUR
BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

I.T.A.No. 295, 296 & 298/NAG/2025
(Assessment Year 2014-15, 2016-17 & 2018-19)

Shri Digamber Jain Sengan, Behind Balaji Mandir, Ladpura, Nagpur. PAN : AAFTS 7410 M	vs.	ITO (Exemption), Ward-1, Nagpur.
(Appellant)		(Respondent)

For Assessee :	Shri Naresh Jakhotai, Ld.AR
For Revenue :	Shri Anand Nagrale, Ld.Sr.DR

Date of Hearing :	25.06.2025
Date of Pronouncement :	25.06.2025

ORDER

These appeals have been preferred by the same assessee against the separate orders all dated 20/03/2025 impugned herein passed by the Ld. ADDL/JCIT (A), Panaji [in short, "Ld.Commissioner"] u/sec. 250 of the Income Tax Act, 1961 (for short, "the Act") for the Assessment Year (for short, "AY") 2014-15, 2016-17 & 2018-19 respectively.

2. All the appeals are having involved identical issues, thus for the sake of brevity, the same were heard together and are being disposed of by this composite order by taking into consideration ITA

No. 295/NAG/2025 as a lead case and result of the same would be applicable *mutatis mutandis* to the remaining appeals under consideration.

3. Coming to ITA No. 295/NAG/2025, it is observed that admittedly, the Ld. Commissioner in the instant case declined to entertain the appeal of the assessee mainly on the reason that assessee has failed to file the intimation/order u/sec. 143(1) dated 28/02/2016 passed by the CPC completely, but in fact filed incomplete. At this stage, learned counsel for the assessee has submitted that earlier such order was not available on online portal, therefore, assessee was unable to download the order, but now it is made available. Therefore, assessee may be given one more opportunity to present the same, before the Ld. Commissioner.

4. Ld.DR also suggested the same.

5. Considering the peculiar facts and circumstances in totality, the appeal of the assessee is allowed by remanding the case to the file of the Ld. Commissioner for decision afresh by taking into consideration the order/intimation passed by the CPC.

6. The assessee is also directed to provide complete set of the said order before the Ld. Commissioner.

7. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25.06.2025.

Sd/-
(Narender Kumar Choudhry)
Judicial Member

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//True Copy //

By Order

Sr. Private Secretary,
ITAT, Nagpur Bench.