

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

I.T.A.No. 618/NAG/2024  
(Assessment Year 2014-15)

Suresh Turyamal Jaswani, House No.1, Pakki Kholi, West Gandhi Nagar, Sindhi Camp, Akola.  PAN : <b>ADCPJ 6413 F</b>	vs.	ITO, Ward-2, Akola.
(Appellant)		(Respondent)

For Assessee :	Shri Sanjay Thakar, Ld. Advocate
For Revenue :	Shri Surjit Kumar Saha, Ld.Sr.DR

Date of Hearing :	25.06.2025
Date of Pronouncement :	25.06.2025

**ORDER**

This appeal has been preferred by the assessee against the order dated 08/01/2024 impugned herein passed by the Ld. ADDL/JCIT (A)-4, Delhi [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.

**2.** It appears from the impugned order that in spite of affording three opportunities to the assessee, the assessee made no compliance except seeking adjournment on one occasion.

Therefore, in the constrained circumstances, Ld. Commissioner affirmed the assessment order dated 24/12/2018 u/sec. 143(3) r.w.s. 147 of the Act. The assessee controverted the findings of the authorities below.

**3.** On the contrary, Id.DR supported the orders passed by the authorities below and specifically submitted that before either of the authorities below, the assessee has failed to substantiate its claim by filing the relevant documents/submissions.

**4.** Having heard the parties and perused the material available on record as observed above, despite of affording three opportunities, the assessee eventually made no compliance, however, it is a fact that the issue raised before the Ld. Commissioner remained to be adjudicated in its right perspective and proper manner, specifically in absence of necessary details/documentary evidence as observed by the Ld. Commissioner in the impugned order. Thus, for just and proper decision of the case and substantial justice, the case is remanded to the file of the Ld. Commissioner for decision afresh, however, subject to deposit of ₹ 1,100/- (Rupees Eleven Hundred only) in the Revenue Department under "other head" within 15 days from the date of the order, suffice to say, the Ld. Commissioner shall afford a reasonable opportunity of being heard to the assessee.

**5.** The assessee is also directed to file relevant submissions/documents as would be essentially required. It is clarified that in case of subsequent default, the assessee shall not be entitled for any leniency.

**6.** 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.