



THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

AND

SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No. 643/RJT/2024

Assessment Year: (2014-15)

Mira Tulsian, Rajat Gardens, Flat 206, 21 Ballygunj Park Road, Ballygunj, West Bengal- 700019	Vs.	DCIT, Circle – 1(1), Rajkot Aayakar Bhavan, Race Course Ring Road, Gujarat – 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABDPT0389F		
(Appellant)		(Respondent)

Appellant by	Shri Sudhir Mahta, AR
Respondent by	Shri Abhimanyu Singh Yadav, Sr. DR
Date of Hearing	26/06/2025
Date of Pronouncement	30/06/2025

**आदेश / ORDER**

**Per, Dr. A. L. Saini, AM:**

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2014-15, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), [in short “the ld. CIT(A)”], National Faceless Appeal Centre (in short ‘the NFAC’), Delhi, dated 28.06.2024, which in turn arises out of an assessment order passed by the Assessing Officer u/s.147 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), dated 27.05.2023.

2. At the outset itself, Learned Counsel for the assessee submitted that during the proceedings before the Ld. CIT(A), the assessee has made



compliance of one notice, and sought adjournment. However, the assessee did not make the compliance of other notices issued by the learned CIT(A), and did not file the required documents and details before the learned CIT(A). The Ld. CIT(A) has not adjudicated the issue on merit. The learned Counsel submitted that now the assessee wants to submit some additional evidences, before the Ld. CIT(A), therefore, the matter may be remitted back to the file of the Ld. CIT(A) for fresh adjudication.

3. On the other hand, Learned Departmental Representative (Ld. DR) for the Revenue submitted that the assessee was negligent in his approach and wasted time of authorities below and did not submit the required documents and evidences before the Ld. CIT(A), therefore, assessee's appeal may be dismissed.

4. We have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished. We note that in the assessee's case under consideration, the assessment was carried out u/s 147 r.w.s.144B of the Act and the impugned order passed by the ld. CIT(A), is an ex parte order and non-speaking order, therefore, we do not wish to make any comments on the merits of the grounds raised by the assessee. Considering the above facts, we note that assessee could not plead his case successfully before the ld. CIT(A). We also note that Ld. CIT(A) has not passed the order as per the mandate of provisions of section 250(6) of the Act. Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the ld. CIT(A). On account of non-compliance attitude of the assessee, as the assessee did not respond, the notices, during the appellate



proceedings, therefore, we impose a cost of Rs.5000/-, which is to be deposited by the assessee in the Prime Minister National Relief Fund.

5. We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest his case. Therefore, in the interest of justice, we restore the matter back to the file of Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to adjudicate the issue afresh on merits. It is needless to say that the assessee will be at liberty to adduce any evidences as deemed relevant before the Id. CIT(A), at the time of fresh proceedings, in consequence to this order and the Id. CIT(A), shall allow the assessee adequate opportunity of being heard and to make relevant submissions, and then pass a speaking order which is fair and judicious. For statistical purposes, the appeal of the assessee is treated as allowed.

6. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced on 30/06/2025 in the open court.

Sd/-

**(DINESH MOHAN SINHA)**  
**JUDICIAL MEMBER**

Rajkot

दिनांक/ Date: 30/06/2025

**Copy of the Order forwarded to**

1. The Assessee

Sd/-

**(Dr. A.L. SAINI)**  
**ACCOUNTANT MEMBER**



2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Surat0
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot