

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND DR. S. SEETHALAKSHMI, HON'BLE JUDICIAL MEMBER**

**ITA No. 152/Jodh/2025
(Assessment Year 2018-19)**

Raunak Dream Developers Private Limited, F-82, Ground Floor, Khajanchi Market, Bikaner- 334001. PAN No. AAFCR1642B	Vs.	DCIT, Central Circle, Bikaner.
Assessee by	Shri Amit Kothari, C.A.	
Revenue by	Shri Karni Dan, Addl. CIT (Sr. DR)	
Date of Hearing	06.05.2025.	
Date of Pronouncement	24. 06.2025.	

ORDER

DR. MITHA LAL MEENA, A.M.:

The captioned appeal has been filed by the assessee against the order of the Id. the Commissioner of Income Tax Appeal, Jaipur-5 [Hereinafter referred to as the 'CIT(A)'], Delhi dated 22.01.2025 in respect of Assessment Year: 2018-19 where the assessee has raised following grounds:

1. The Ld. CIT(A) has erred in sustaining the order passed by the Id AO, which is bad in law and bad on facts, and contrary to the principles of natural justice. The proceeding initiated, u/s 148 are bad in law and bad on facts.



2. The Id. CIT(A) has erred in sustaining the addition of made by the Id. AO u/s 56(2)(x)(b) of the Act, which is bad in law and bad on facts.

2. Apropos ground No. 1 the appellant has challenged the impugned order passed by the Ld. CIT (A)'s contrary to the principles of natural justice.

3. Heard both the sides and perused the material on record. We find that admittedly, the Ld. CIT (A) has acted in violation of principles of natural justice while confirming the assessment order passed exparte qua the assessee u/s 144B of the Act. The Ld. CIT (A) has merely observed that such non-compliance at this stage indicates that the appellant has no explanation in the matter and there is no factual basis of the claims made in the grounds of appeal and so under constrained he has to agree with the decision of the AO for making addition. The Ld. AR contended that the property may be referred to the DVO to ascertain the actual value of the said property in view of the stamp duty value of the property adopted by the AO without taking rebuttal of the assessee. Both the sides agreed in principle that in the larger interest of justice the matter may be restore to the AO to pass de novo assessment order after granting adequate opportunity to the assessee.

4. It is noted that while deciding the case ex-parte, the Ld. JCIT(A) has not appreciated the facts of the case and arbitrary confirmed the assessment order



based on value of property adopted as per stamp duty without addressing the relevant matter regarding appellants claim that the amount disputed stands explained by the assessee. In our view, the authorities below have acted in violation of principles of natural justice.

5. The Hon'ble Supreme Court of India in the case of Tin Box Company vs. CIT reported in 249 ITR 216 in which their Lordships of Supreme Court of India observed as under:

“Assessment - Opportunity of being heard - Setting aside of assessment - Assessment order must be made after the assessee has been given reasonable opportunity of setting out his case - Same not done - Fact that the assessee could have placed evidence before the first appellate authority or before the Tribunal is really of no consequence for it is assessment order that counts — Assessment order set aside and matter remanded to assessing authority for fresh consideration.”

6. Accordingly, we consider it deem fit to restore back the matter to the file of the Ld. AO to pass de novo assessment after considering the written submission and evidence filed on record and may be filed before him during the fresh proceedings after granting sufficient opportunity of being heard to the assessee.



9. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced on 24/06/2025 in open court.

- Sd / -
(DR. S.SEETHALAKSHMI)
JUDICIAL MEMBER

- Sd / -
(DR. MYTHA LAL MEENA)
ACCOUNTANT MEMBER

Dated : 24/06/2025

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.