

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No. 953/Bang/2025
Assessment Year: 2018-19

Jesmajo Industrial Fabrications Karnataka Pvt. Ltd., 13A, First Floor, Imperial Court, Cunningham Road, Bengaluru. PAN – AABCJ 2401 J	Vs.	The Dy. Commissioner of Income Tax, Circle – 4(3)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Prasanna N Urala, Advocate
Revenue by	:	Shri Balusamy N, JCIT (DR)

Date of hearing	:	14.07.2025
Date of Pronouncement	:	12.08.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi vide order dated 14/02/2025 for the assessment year 2018-19.

2. At the outset, we find that the learned CIT(A) has disposed of the appeal ex-parte, against the assessee. On going through the impugned order, it is noticed that although several notices were issued by the learned CIT(A) to the assessee fixing the dates of hearing, the assessee

failed to appear on those dates. As a result, the learned CIT(A), in the absence of any response, passed the order without considering the merits of the case and simply affirmed the findings of the Assessing Officer.

3. Before us, the learned Authorized Representative (AR) submitted that the company in question was established by Late Shri G.J. Fernandez, who passed away on 31st May 2020, leaving behind several legal heirs. The learned AR explained that due to the founder's demise, multiple disputes arose among the legal heirs, which have only recently been resolved. In support of these submissions, the learned AR filed an affidavit and the indemnity bond of the legal heirs, which are placed at pages 7 to 16 of the paper book.

4. The learned AR also submitted that due to the above reasons, the necessary supporting documents could not be arranged in time. Therefore, he requested that the matter may be sent back to the learned CIT(A) for fresh adjudication as per law.

5. On the other hand, the learned Departmental Representative (DR) could not controvert the arguments of the learned AR of the assessee and left the matter to the discretion of the Bench.

6. We have heard both parties and perused the materials on record. We observe that the learned CIT(A) has not passed a speaking order. The order lacks proper reasoning and does not deal with the grounds raised by the assessee. As per section 250(6) of the Income Tax Act, 1961, it is mandatory for the learned CIT(A) to dispose of an appeal by a

speaking order, stating the points for determination and the reasons for the decision. This legal requirement has not been complied with in the present case.

6.1 Furthermore, considering the submissions made by the learned AR and the supporting documents filed, and also taking note of the non-speaking nature of the order passed by the learned CIT(A), we are of the considered opinion that the matter needs to be restored to the file of the learned CIT(A) for fresh adjudication, after giving proper opportunity of hearing to the assessee. Accordingly, we set aside the order of the learned CIT(A) and restore the matter to his file for de-novo adjudication in accordance with law. The assessee is also directed to cooperate in the proceedings, avoid unwarranted adjournments and file necessary documents as may be required. Hence, the ground of appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in court on 12th day of August, 2025

Sd/-

(SUNDARARAJAN K)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 12th August, 2025

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore