

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER**

I.T.A No.345/Jodh/2024

(Assessment Year: 2015-16)

Mohammad Yasir 804/4CA, 2/1 Sapna R/E Apartments, Socorro, Bardez 403 501, Goa PAN : BSDUPS2483P	vs	ITO, Ward-2, Makrana
APPELLANT		RESPONDENT

Present for Assessee	None (Adjournment application rejected)
Present for Revenue	Shri Brij Lal Meena, Addl.CIT(DR.)

I.T.A No.501/Jodh/2024

(Assessment Year: 2015-16)

Mahmuda Sheikh W/O Vishnu Shankar Meena Nai Abadi, Bhupalsagar, Chittorgarh, Rajasthan-312 204 PAN : AJYPS0010K	vs	ITO, Ward-1, Chittorgarh (Raj)
APPELLANT		RESPONDENT

Present for Assessee	Shri Rakesh Lodha, CA, (Adj. Application rejected)
Present for Revenue	Shri Brij Lal Meena, Addl.CIT-DR

I.T.A No.503/Jodh/2024

(Assessment Year: 2015-16)

Balaji Builders and Contractors C/o Rajendra Jain Advocate / CA, S.C. Jain, 106, Akshay Deep Complex, 5 th B Road, Sardrpura, Jodhpur-342 001 PAN : AAGFB9395P	vs	ACIT, Circle-2, Udaipur
APPELLANT		RESPONDENT

Present for Assessee	Shri Rajendra Jain, Adv & Smt. Raksha Birla, CA
Present for Revenue	Shri M.K. Jain, Ld.CIT(DR.)

I.T.A No.514/Jodh/2024
(Assessment Year: 2015-16)

Ayub Majid Sayad, Sardarshahr Ward No.36, Bakra Mandi, Sardarshahr, Churu-331 403 PAN : BWBPS4803F	vs	Income-tax Officer, Churu
APPELLANT		RESPONDENT

Present for Assessee	Shri Vishal Singh, Advocate
Present for Revenue	Shri Brij Lal Meena, Addl.CIT-DR

I.T.A No.526/Jodh/2024
(Assessment Year: 2018-19)

Mahendra Singh S/o Man Singh Ved Wari Darwaja, Deogarh, Rajsamand, Udaipur-313 324 PAN : CTFPS6380H	vs	ITO., Ward-1, Rajsamand, Income-tax Department, Rajsamand- 313 001
APPELLANT		RESPONDENT

Present for Assessee	None
Present for Revenue	Shri Brij Lal Meena, Addl.CIT-DR

Date of hearing	19/08/2025
Date of pronouncement	20/08/2025

ORDER**Per Bench :**

All the above appeals are filed by the assessee against the independent orders of the National Faceless Appeal Centre(NFAC), Delhi [hereinafter called, 'Ld.CIT(A)] passed under section 250 of the Income-tax Act, 1961 (hereinafter, 'the Act'). All the impugned orders are emanated from the orders of the Ld.AO, the details of which are given below:-

I.T.A Number	A.Y.	CIT(A)'s order date	Assessing Officer	Section under which order is passed & dt of order
345/Jodh/2024	2015-16	28/03/2023	ITO, Ward 2, Makrana.	U/s 143(3), DO 29/12/2017
501/Jodh/2024	2015-16	30/11/2023	Assessment Unit, Income-tax Department	U/s 147 r.w.s. 144 r.w.s.144B, DO 14/03/2023
503/Jodh/2024	2015-16	19/04/2024	NFAC	U/s 144 r.w.s 263 r.w.s. 144B, DO 13/09/2021
514/Jodh/2024	2015-16	15/12/2023	ITO, Ward 2, Churu	U/s 143(3) r.w.s. 147, DO 21/11/2017
526/Jodh/2024	2018-19	23/04/2024	Assessment Unit, Income-tax department	U/s 147 r.w.s. 144 r.w.s. 144B, DO 30/03/2023

2. The registry informed that **ITA Nos 345/Jodh/2024 & 514/Jodh/2024**, are filed with a delay of 338 days and 104 days, respectively. The condonation petitions were filed by both the assessee. The Ld.DR had not raised any objection related to condonation of delay related both the appeals. Accordingly, we condone the delay in filing the appeals and take the appeals for adjudication.

3. All these appeals were heard and are being disposed of by this consolidated order, as the common issue involved relates to the ex parte orders passed by the Ld. CIT(A) against the assessees.**ITA No.345/Jodh/2024** is taken as lead case.

4. We find that the assessee, while filing the appeal, has challenged the order of the Ld. Assessing Officer (in short, the "Ld. AO") relating to the addition of Rs.48,26,250/- made on account of unexplained investment in immovable property. The said assessment order was carried in appeal before the Ld. CIT(A). The Ld. CIT(A) granted the assessee several opportunities of hearing; however, there was no compliance from the assessee's side. Consequently, the Ld. CIT(A) proceeded ex parte and upheld the impugned addition.

Being aggrieved, the assessee has preferred the present appeal before this Bench challenging the order of the Ld. CIT(A). The principal grievance of the assessee is that reasonable opportunity of being heard was denied before the first appellate authority. It has, therefore, been prayed that the assessee may be afforded an opportunity to adduce evidence in support of his claim before the revenue authorities.

5. The Ld.DR argued and relied on the order of the revenue authorities.

6. We heard the rival submissions and considered the documents available in record. Having considered the totality of facts and circumstances, we are of the view that the assessee has demonstrated reasonable cause for the non-submission of documents before the Ld. CIT(A).

Accordingly, in the interest of justice, we deem it appropriate to restore the matter to the file of the Ld. CIT(A). The assessee is directed to furnish all relevant documents and additional evidence, if any, before the Ld. CIT(A). The Ld. CIT(A) shall consider all such documents and evidence in accordance with law and decide the matter afresh after granting a reasonable opportunity of being heard to the assessee. We make it clear that we have not expressed any opinion on the merits of the case, so as not to prejudice the proceedings before the appellate authority. It is further directed that the assessee shall be

diligent and fully cooperative in the set-aside proceedings to ensure expeditious disposal of the appeal.

Accordingly, the matter is restored to the file of the Ld. CIT(A) for fresh adjudication.

7. As a result, the appeal of the assessee bearing **ITA No.345/Jodh/2024** is allowed for statistical purpose.

ITA Nos.501,503,514 & 526/Jodh/2024

8. The facts and circumstances in these appeals are identical to ITA No.345/Jodh/2024, which we have decided above. Therefore, the decision arrived at therein shall apply *mutatis mutandis* to these appeals also. As a result, all these appeals are allowed for statistical purpose.

9. In the result, all the appeals bearing **ITAs No.345, 501,503, 514 & 526/Jodh/2024** are allowed for statistical purposes.

Order pronounced in the open court on 20th August, 2025

Sd/-

sd/-

(DR.MITHA LAL MEENA)
ACCOUNTANT MEMBER

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Jodhpur, Dt: 20th August 2025
Pavanan

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Jodhpur
5. गार्डफाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar), ITAT, Jodhpur