



आयकर अपीलिय अधिकरण, राजकोट न्यायपीठ, राजकोट।  
**IN THE INCOMETAXAPPELLATE TRIBUNAL,  
RAJKOT BENCH: RAJKOT**

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
And  
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकरअपीलसं./ITA No. 162/RJT/2025  
(निर्धारणवर्ष/Assessment Year: (2017-18))

Shree Sardar Patel Vishwavidhya Sansthan C/o CDHB & Company, Chartered Accounts, A-707, RK Iconic, 150 FT, Ring Road, Nr. Sheetal Park Bus Stand, Opp. The Spire Building, Rajkot – 360006	बनाम /Vs.	Income Tax Officer (Exemption), Ward-1, Rajkot, Aayakar Bhawan, Race Course Ring Road, Rajkot-360 001
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: <b>AAETS0669R</b>		
(अपीलार्थी/ <b>Appellant</b> )		(प्रत्यर्थी/ <b>Respondent</b> )

निर्धारितकीओरसे/Appellant by : Shri Maulik Kansara, A.R.  
राजस्वकीओरसे/Respondent by : Shri Abhimanyu Singh Yadav, Sr. D.R.

सुनवाईकीतारीख/**Date of Hearing** : 13/08/2025  
घोषणाकीतारीख/**Date of Pronouncement** : 20/08/2025

**आदेश / ORDER**

**PER DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER:**

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2017-18, is directed against the order under section 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) passed by the National Faceless Appeal Centre (NFAC), Delhi/Learned Commissioner of Income Tax(Appeals) (in short “Ld.CIT(A)”, dated 06.03.2025, which in turn arises out of an assessment order passed by the Assessing Officer u/s 144 of the Act dated 28.11.2019.



2. At the outset, on merit, Ld. Counsel for the assessee submitted that assessee resides in remote village and illiterate person, therefore notices were not served during assessment proceedings. Hence, assessee could not appear in assessment proceedings. On appeal, before Ld. CIT(A) by assessee, the Ld. CIT(A) dismissed appeal as *ex parte* without adjudicating on merit as the advocate appointed by assessee did not appear before Ld.CIT(A) and as a result, the Ld. CIT(A) has passed *ex parte* order. Therefore, Ld. Counsel contended that because of mistake of advocate of assessee, the assessee should not be penalized and therefore matter may be remitted back to the file of Assessing Officer for fresh adjudication.

3. The ld. DR of the Revenue has submitted that he did not have any objection if the matter is remitted back to the file of Assessing Officer, however, he contended that minimum cost of Rs.2,000/- should be imposed on assessee on account of non-compliance attitude of the assessee.

4. We have heard both the parties and gone through materials available on record. We note that in the assessee's case under consideration, the assessment was carried out u/s 144 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. We note that ld. CIT(A) has not decided the issue in respect of the ground raised by the assessee in Memo of Appeal as per the mandate of provisions of section 250(6) of the Act. The ld. CIT(A) has not examined assessment records and relevant documents and has not passed any speaking order. Considering the above facts, 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. On account of non-compliance attitude of the assessee a cost of Rs.2,000/- is imposed on the assessee. Accordingly, we hold that the interests of justice would be met, if the Assessing Officer re-adjudicates the entire issue afresh subject to payment of cost of Rs.2,000/- **(Rupees two thousand only)** by the assessee to the credit of the “Prime Minister Relief Fund” within 2 weeks from receipt of this order. If the assessee makes default in making the payment of cost then the consequential proceedings would be deemed, as vacation of our instant remand order. We set aside the order of CIT(A) and remit the matter back to the file of Assessing Officer with a direction to pass *de novo* assessment order in accordance with law after granting adequate opportunity of hearing to the assessee. The assessee is directed to be more vigilant and diligent and to furnish all the details and explanations as needed by the Assessing Officer by not seeking adjournment without valid reasons. With these directions, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

**Order is pronounced on 20/08/2025 in the Open Court.**

Sd/-  
**(DINESH MOHAN SINHA)**  
न्यायिकसदस्य/**Judicial Member**  
राजकोट/Rajkot

Sd/-  
**(DR. ARJUN LAL SAINI)**  
लेखासदस्य/**Accountant Member**

दिनांक/ Date: 20/08/2025

DKP Outsourcing Sr.P.S

आदेशकीप्रतिलिपिअभेष्ट/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकरआयुक्त/ CIT



- आयकरआयुक्त(अपील)/ The CIT(A)
- विभागीयप्रतिलिधि, आयकरअपीलीयआधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण, राजकोट