



**आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"**  
**RAJKOT BENCH, RAJKOT**

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

आयकरअपीलसं. /ITA No. 379 & 386/RJT/2025  
(निर्धारणवर्ष/Assessment Year: (2013-14 & 2014-2015))

M/s Kirti Polymers Plot No. 4, Sr. No. 266 ,Bihind Rangoli Engg. Sapar Sapar, Rajkot Rajkot-360005, Gujarat	Vs.	The Income Tax Officer, Ward- 1(1)(1) Aaykar Bhavan, Income Tax Officer, Race Ring Road, Rajkot, Rajkot-360001, Gujarat
स्थायीलेखासं. /जीआइआरसं. /PAN/GIR No.: <b>AAGFM2568K</b>		
(अपीलार्थी/ <b>Appellant</b> )		(प्रत्यर्थी/ <b>Respondent</b> )

Appellant by : Shri Rushit Sheth, Ld. AR  
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

Date of Hearing : 01/09/2025  
Date of Pronouncement : 11/09/2025

**ORDER**

**PerDr. Arjun Lal Saini, Accountant Member:**

The present two appeals have been filed by the same Assessee, against the separate orders passed by the Learned Commissioner of Income Tax (Appeal)/National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)/NFAC"] both orders dated 05.05.2025 arising in the matter of separate assessment orders passed u/s. 271(1)(b) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") relevant to the Assessment Years (AY) 2013-14 & 2014-15.



2. Since, both these appeals are interconnected, and pertain to same assessee; therefore both these appeals has been clubbed and heard together and a consolidated order is being passed for convenience and brevity.

3. At the outset itself, the ld. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(A) and the order being an ex-parte order, stood vitiated on account of violation of principle of natural justice. The Ld. Counsel for the assessee submitted that quantum appeal of the assessee for the same Assessment Year 2013-14 and AY-2014-15, are pending before the Ld. CIT(A). Therefore, these penalty appeals u/s. 271(1)(b) of the Act are also remitted back to the file of the Ld. CIT(A) for fresh adjudication as per outcome of the quantum proceedings. The ld. Counsel for the assessee contended that in the interest of justice, another opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee.

4. On the other hand, the ld. DR for the Revenue debarred from objecting the stand of the ld. Counsel.

5. I have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the ld CIT(A) and other materials brought on record. I note that the quantum appeal for the assessee under consideration for both the assessment years, namely AY 2013-14 & 2014-15, which are pending before the Ld. CIT(A). Therefore, I am of the view that these penalty appeals u/s. 271(1)(b) of the Act should also remitted back to the file of the Ld. CIT(A). Therefore, I deem it fit and proper to set aside the



order of the ld. CIT(A) and remit the matter back to the file of the ld. CIT(A) to adjudicate the issue afresh on merits.

6. In the result, both these appeals of the assessee (*ITA No. 379 & 386/Rjt/2025 for AY 2013-14 and 2014-15*), are allowed for statistical purposes.

**Order is pronounced in the open court on 11/09/2025.**

**Sd/-  
(DR. A.L. SAINI)  
ACCOUNTANT MEMBER**

राजकोट/Rajkot

(True Copy)

दिनांक/ Date: 11/09/2025

Copy of the order forwarded to :

- The assessee
- The Respondent
- CIT
- The CIT(A)
- DR, ITAT, RAJKOT
- Guard File

By order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot