

**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No. 205/RJT/2025
(Assessment Year: 2011-12)
(Hybrid Hearing)**

Kadaviben Valji Lagdhir, 6/38, Robari was, Tatha Plot, Mokar – 2, Ranavava, Porbandar - 362570	Vs.	The ITO, Ward-2(4), Porbandar
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFAPL5970M		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारितीकीओरसे/Assessee by : Shri Sagar Shah, Ld. AR
राजस्वकीओरसे/Revenue by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing : 28/08/2025
घोषणाकीतारीख/Date of Pronouncement : 29/08/2025

आदेश/ORDER

Per, Dr. A. L. Saini, AM:

Captioned appeal filed by the Assessee for A.Y. 2011-12, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)/Addl/JCIT (A)-1 Coimbatore, (in short 'the Ld. CIT(A)'), dated 27.01.2025 under section 250 of the Income Tax Act, 1961 (in short, 'the Act'), which in turn arises out of an assessment order passed by the assessing officer u/s 144 of the Income Tax Act, dated: 03.12.2018

2. 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 contended that in the interest of justice, another opportunity to contest the appeal before the assessing officer may be granted to the assessee.

3. The ld. DR for the Revenue debarred from objecting the stand of the ld. Counsel.

4. We 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. We note that in the assessee 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.

5. Considering the above facts, we note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the ld. CIT(A). We note that the ld. CIT(A) did not discuss the assessee's case on merits based on the material available before him hence it is a violation of principle of natural justice. 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. Therefore,

without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. AO for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the AO to adjudicate the issue afresh on merits. It is needless to say that the assessee will be at liberty to adduce any evidences as deemed relevant before the assessing officer at the time of assessment, proceedings in consequence to this order and the Assessing Officer shall, allow the assessee adequate opportunity of being, heard and to make relevant submissions, and then pass a speaking order which is fair and judicious.

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

Order pronounced in the open court on 29-08-2025

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

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

Rajkot

Dated: 29/08/2025

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Rajkot
6. Guard file.

By order/आदेश से,

Assistant Registrar
ITAT, Rajkot