

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.324/Nag./2025
(Assessment Year : 2018-19)

Balkishan Mohanlal Gandhi
131, Ladkar Layout
Manewada Road, Ayodhya Nagar
Nagpur 440 024 PAN – ABYPG4256F

..... Appellant

v/s

Income Tax Officer
Ward-4(4), Nagpur

..... Respondent

Assessee by : Smt. Veena Agrawal
Revenue by : Shri Surjit Kumar Saha

Date of Hearing – 23/06/2025

Date of Order – 22/09/2025

ORDER

PER K.M. ROY, A.M.

The present appeal has been filed by the assessee challenging the impugned order dated 19/02/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*] for the assessment year 2018-19.

2. It appears that the appellate order has been passed on 19/02/2024, by sending only two notices i.e., one on 02/02/2024 with a deadline fixed on 08/02/2024 and second notice dated 12/02/2024, with

a dead line fixed on 16/02/2024. Thus, it is apparent that there was no effective opportunity granted to the assessee to present his case. The learned CIT(A) has dismissed the appeal for non-prosecution and has not passed a speaking order under section 260(6) of the Act. Accordingly, the case is fit to be restored to the file of the learned CIT(A) for re-adjudication. We order accordingly.

3. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 22/09/2025

**Sd/-
N.K. CHOUDHRY
JUDICIAL MEMBER**

**Sd/-
K.M. ROY
ACCOUNTANT MEMBER**

NAGPUR, DATED: 22/09/2025

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur