

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.330/Nag./2025
(Assessment Year : 2018-19)

Alankar Real Estates Pvt. Ltd.
Girish Heights, 4th Floor
Near LIC Square, Sadar
Nagpur 400001 PAN – AAECA8200F

..... Appellant

v/s

Dy. Commissioner of Income Tax
Circle-2, Nagpur

..... Respondent

Assessee by : Shri Vivek Jain
Revenue by : Shri Surjit Kumar Saha

Date of Hearing – 24/06/2025

Date of Order – 22/09/2025

ORDER

PER K.M. ROY, A.M.

The aforesaid appeal filed by the assessee is against the impugned order dated 16/04/2025, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*] for the assessment year 2018-19.

2. Following grounds have been raised by the assessee:-

"1. On the facts and circumstances of the case and in law, respected CIT(A) erred in confirming order passed u/s 144 of Income tax Act.

2. On the facts and circumstances of the case and in law, respected CIT(A) erred in upholding the addition made by the Assessing officer, Without considering the fact that the loan taken was fully paid off to the company in the very next year.

3. On the facts and circumstances of the case and in law, respected CIT(A) erred in upholding the addition made by the Assessing officer, without considering the fact that as on today, the concerned company's status is Active as per the MCA records.

4. The appellant craves leave to add, alter, vary, omit, amend or delete one or more of the grounds of appeal before, or at the time of, hearing of the appeal so as to enable your honor to decide this appeal according to law."

3. On a perusal of the material available on record, it appears that there has been non-appearance before the Assessing Officer as well as before the learned CIT(A) despite having been granted numerous opportunities, as could be seen from the impugned order passed by the learned CIT(A) vide Para-4.2/Page-3, which is tabulated below:-

Sr. no.	Notice	Date of Notice	Date of Hearing	Remarks
1.	Enablement of Communication	15/11/2022		Sought hearing opportunity on 29/08/2023
2.	Notice u/s 250	30/08/2023	14/09/2023	Sought adjournment on 18/09/2023
3.	Notice u/s 250	05/08/2024	20/08/2024	No response
4.	Notice u/s 250	19/11/2024	04/12/2024	No response
5.	Notice u/s 250	07/04/2025	14/04/2025	No response

4. Once the appeal has been dismissed on ground of delay, the learned CIT(A) has proceeded to adjudicate the issue on merit. This sort of approach is deplorable because the appellant was denied effective

opportunity to plead his case. Even before us also, no Paper Book was furnished by the assessee to support the grounds raised. However, the learned Authorised Representative for the assessee fervently prayed that one more opportunity may be granted to him to establish and substantiate his case and requested that the matter may be set aside to the learned CIT(A). The learned D.R. did not seriously object to this proposition. Accordingly, the matter is restored to the file of the learned CIT(A) for de novo adjudication on merit after providing reasonable opportunity of being heard to the assessee.

5. In the result, appeal by the assessee 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